ലേഖന [illegible] vol. 69

மதுரை கிளைன் ஆவணம்

VOL NO. 69

(Madurai Dt Colln Records)

செப்பனிடுபவர் பெயர் K. [illegible]

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 1/2002

செப்பனிட்டு முடித்த நாள் 4/2002

சரிபார்க்கும் ம.நி.பா.எ. கையொப்பம் 11.4.2002 12/4/02

(1) want of voucher
(2) want of countersigned detailed bill
(3) Error in classification
(4) want of sanction of Government
(5) do of the Board of Rev.
(6) Want of leave statement or certificate
(7) Disallowed by the countersigning officer
(8) Want of disbursing officer's certificate
(a) For I-b charges
(b) For I a & II charges
(9) want of one anna receipt stamp
(10) Batta for halt at one place in excess of 10 days is inadmissible
(11) want of details
(12) want of health, age & vaccination certificate
(13) want of sub-vouchers.
(14) Want of increment certificate
(15) want of receipt from the party to whom the payment has been made
(16) Want of certificate that the transfer was made on public grounds & not at the request of the officer
(17) Want of certificate of actual expenses - Acct General's memo No 4 b of 26 Sept 83
(18) Travelling allowance is inadmissible for a day on which an officer does not travel a distance exceeding five miles from head quarters, or does not return thereto from a distance exceeding five miles
(19) Want of particulars in English on vernacular vouchers returned
(20) Want of Last Pay certificate
(21) want of certificate of date & hour of making over charge at old station
(22) want of certificate of date and hour of taking over charge at new station
(23) want of explanation why travelling allowance bill was paid without the countersignature of Controlling officer

(24) Want of Certificate when, & charge to be read after charge of appointment

(25) Daily allowance & mileage not admissible for the same day, either one or other may be drawn

(26) Want of information whether the appointment was [illegible]

(27) The distance according to Route book from to is miles, not miles as charged

(28) Error in Calculation

(29) Want of Budget provision

(30) Want of Treasury Officer's Certificate of original credit in the accounts

(31) Want of information as to the purpose of journey

(32) Want of Completion Certificate

(33) Want of Copy of order sanctioning the estimate.

(x) Recover from next bill

(y) Correct office copy of account

(z) Furnish

(w) Attend to these instructions in future

(v) No action on the part of Treasury Officer necessary

Act 2 / 53 D

Objection statement showing the result of the audit + for October 1886

	Date of receipt or payment	No of voucher	Nature of Receipt or payment	Amount placed under				
				Advance recoveries	Suspense		Awaiting clearance	Service payment & process
					Receipt	Charge		
	1886 October							
1		1.	Amt pd for Circuit expenses of the Coll's office at Hazir	20		—	—	
2			Do at Melur	20		—	—	
3			Receipts Local & Special Funds Local Fund (Act IV of 1871) Receipts as per separate account — ~~7200-7-2~~ 7196-7-2 Deposits &c Civil deposits ~~4086-14-4~~ 4085-6				—	—
4			19 Law & Justice Law officers Fees to pleaders in Criminal Cases — do ~~340~~ 395 19 Law & Justice Civil offices in Court Dist &c to witnesses - ~~250-12~~ 225-12					
5			22 Education Inspection It Contingencies furniture No ~~—~~ 35-14 22 Education Grant in aid Furniture &c grants 36-12-					
6.			24 Med- Med Estt Apothecaries — 78-13-7 Hospitals &c Apothecaries ~~337-10-4~~ 258-14-					

Examination of the Treasury Account of the Madura D.C.

3

Nature of error or objection	Order of the Accountant thereon	Explanation or remarks of the Officer in charge of the Treasury
Pending amounts at wrong Do —	(Z) (Z1)	(1) Of ~~which~~ this Rs 1 o 6 was recovered in Nov 86 and the balance will be recovered. 2. Adjusted in Nov 1886
Altered as per remark in pages 12 & 15 of the Treasury account —	(Y) & the ~~[illegible]~~ memo.	3. Altered as directed
Fee paid to a pleader for defending a prisoner in a murder case should have been debited to "Fees to pleaders in Criminal Cases".	(y) & (W)	4 Altered accordingly & will be attended to
		5 & 6 Altered accordingly
3	(y)	
(3)	(y)	

7			24 med Medl Estt Service postage I (b) charges	
8			Cash recoveries No 57-14	
9	-	213	T.a. allowance bill of the Land Rev Deptt: Sub voucher No 18. Daily allowance drawn for Muthuvel ... Gumasta Dy Tahsildar's office Nelacota for marches on the 7th & 27th August 86 from Ammayanaickanur to Nelacota & from Virdupatty to Nelacota respectively	8
10		218	Magisterial Contingencies Mileage overpaid to a third class witness	1 8
11		179	~~Refund of Magisterial Fines~~ ~~Sub V No 11~~ Land Rev refunds: Sub Voucher No 18	9-4
12		174	Refund of Magisterial Fines Sub V No 11 Refund made to Appakalu Rowther Rs 30 do to Managa Rowther Rs 25 55	

4

3	(y)	y. Altered accordingly
Adjusted to the credit of the following heads:– 22 Education Govt Colleges General Lec-allce – No 10–14 22 Education Grants in aid to Secondary & primary schools for boys – 47	Please note	(8.) Noted.
(18)	(Z) Explain why the claim was paid.	(9) Will be recovered Payment was made by oversight – Recovered [illegible]
Disallowed & promised to be recovered	(Z)	(10) Will be recovered Recd on 30/11/86
(13) promised	(X) Explain delay	(11) Sent under wrapper No 349 / 18.11.86. The sub voucher had to be returned twice to the Sub Treasury Officer for correction.
Want of another receipt stamp only one having been affixed to the bill against these two items though the individuals concerned appear to be 2 different persons	(X)	(12) One anna receipt stamp is herewith sent.

13	215	Land Rev Contingencies:— Amount drawn for expenses in O S No 4 of 1886 on the file of the Sub Judge Madura (East)		20 —
14	208	Pay bill of the Taluk Estt — Ag allowance at Rs 15 drawn for Narayanachar Ag Gumasta Palni Taluq from 28 to 30th Sept 86 — Rs 1 8 do admitted at 7½ Rs for do — " 12 " Diff		
15	50	Income tax Establishment of the Collr Hugur Deptt:— Pay drawn for a peon from 6th Sept 86 for Collecting tax in the Madura Municipality		5 —
16	43	Pay bill of the Central Nazarat Estt of the Madura Dt Court for Sept 86 Rs 1286-15 —		[illegible]
17	147	District Court Contingencies Fee paid to a Vakil for defending the prisoner in a murder case		25 —

(5) —	(x)	(13) Will be furnish[ed] X Natives
Disallowed. As the appt which Sundersagar holds is only acting pending orders of Govt on the pension application of the permanent Guenter Palui Zabel Narain and Sr who acts as Guenter is entitled only to an allowance at 50% on the pay of the appt pending orders of Govt	(x)	(14) Will be recovered the [illegible] for [illegible] paid in December 86
Want of authority under which the pen was entertained. It is observed that the sanction granted in G.O. no 561 of 6 Sept 86 was superseded by the arrangement sanctioned in G.O. no 773 Rev 7th Sept 86	(x)	(15) Will be furnish[ed]
It is observed that the suspension of the Amin Khadir Mohideen Sahib for 6 months from 28th ~~[illegible]~~ September has not been noted in the Leave Statement herewith returned	(v)	16 & 17. Nil —
(15)	(v)	

18	18	Pay drawn for asstt audit clerk M. Sreelachettee cherry for Septr 86			15
19	85	Pay bill of the medical subordinates of the L F Despensaries for Septr 86. ¼ pay during transit drawn for L F Hospl asstt Gollesthan Sahib of the dispensary at Chavagatty from 26 to 30 Septr 86			
20		¼ leave allw drawn for L F Hospl asstt Jesudasen Devos of the Rameswaram dispensary from 1st to 21st September 86			
	175	License tax refund drawn in the name of one Muttees ammal of Paramapadi Inelachettee			10

6

Want of information whether the Taluk Boards have actually begun to work. vide the office letter L F 333 dated 27-8-86	(X)	(18) Taluq Boards have actually begun to work from 1st Sept 1886 vide this Office letter No 1408 of the 3d Idem -
Disallowed. The pay & travelling allowance of Medical Subordinates on transfer from one Local Fund dispensary to another under orders of the Local Authority should be borne by the Local Fund Boards Concerned	(Z)	19 Will be recovered [illegible] 17-12-86
Disallowed. Allowance of medical subordinates attached to Local Fund dispensaries on leave on medical certificate are to be borne in full by the Local Fund Boards Concerned -	(Z)	20 Will be recovered [illegible] 17-12-86
Want of a certificate from the Treasury Officer pointing out credit of this amount in the account for October 86	(X) explain omission	21. This amount is included in Rs 5707-13-2 credited to Ordinary Collection under Income Tax Subordinate to VIII Assessed in the Treasury accounts for October 1886. This was omitted to be entered through oversight -

22		19 Law & Justice – Jails Dist Jails – Travallo – 7-10-2 24 · Medl Services – Medl Estt II Contingent expenditure &c Rations &c to a lunatic &c 17-3 Lunatic Asylums Diet of Patients – 3-11	
23	141	Pay bill of the Process Service Estt of the Sivaganga Munsiff Court for Septr 86 – Sub protem pay drawn for a Ameen Sundaraja Iyengar from 10th to 30 Septr 86	8-6-5
24	140	Pay bill of the Estt of the Sivaganga Munsiff's Court for Septr 86 Do 192	
25	182	Pay bill of the Medl Subordinates attached to the Civil Dispensary at Ramnad for Septr 86 1/4 Pay drawn for 3rd Class Hospl asstt Sivaguru Mudali –	64 –
26	86	Charges incurred on acct of a female lunatic Alagammal	17-8 –

(3) … alterability … the jail warder who accompanied the lunatic should have been shown under jail's … the lunatics charge, … under Lunatic Asylum	(V)	22. Altered accordingly
…ant of information whether the suspension … Amin Baran Sahib was adjudged as a penalty confirmed by the appellate authority	(V)	23 to 26 Nil
Amount of leave granted … T. Sundarasarby was … entitled to be entered the leave statement attached	(V)	
…ant of information regarding the duty on which subordinate was employed … May to August 86 & date on which joined the dispensary	(V)	
…ant of information whether the person concerned is other than criminal lunatics & whether she has relatives who can … their charges & whether she has no permanent place of residence	(V)	

27	October 86	138	Refund of horse rent made to the Port officer at Pamben			234 —	
28		139	Pay bill of Mr. T.A. Krishna Swami Dep. Asst District Munsiff Sivaganga for September 86 Rs 291-10-8				
29		25	Pay bill of Col. Kilgour Supt of Police Madura for September 1886				
30		229	Tra. all^ce bill of Mr. V. Muthusamy Dep. Tahsildar Dy Coll North Arcot for May 1886 - Railway fare from Madras to Arcot drawn Rs 4-0-10 Admitted 4 — Differ				u/1
31		230	Tra. allnce of Mr. V. Muttusamy Dep Tahsildar Dy Coll North Arcot for April 86 Rs 19-6-10 —				

(a) Bill forwarded to the Post office Madras for Counter signature & retransmission (b) (30) & (15)	(26)	(27) (a) Nil (b) Will be furnished Extract out. 2/12/86
It is observed that income tax on Rs 29/4 only is 7-9-3 & not 7-9-8 as deducted as the tax is not to be calculated on portions of a rupee	Please repay the difference by short deduction on next bill.	(28) Will be repaid. Extract out 2/12/86
The correct amount of income tax on the salary of this Officer Rs 1000 minus Fund deduction of Rs 43-12-9 or Rs 956-3-3 is only 24-14-4 & not 26-0-8 as deducted in the bill. The difference of Rs 1-2-4 may be adjusted by short deduction of Income tax in next bill	Please note	(29) Noted accordingly
Double 2nd Class actual fare from Madras to Arcot being only Rs 4, the amount overdrawn viz Rs 1-4-10 should be recovered on next bill	(2)	(30) Will be recovered recovered in cash 20/12/86.
Double 2nd Class fare from Vellore to Madras being Rs 6, the difference between this sum & the amount overdrawn Rs 5-13-10 viz Rs 11-2-2 may be further drawn	Please note	(31) Noted accordingly Paid in Jany/87

32 Tr. allce of Col. Kilgour Ag Inspector General of Police — Double 1st Class fare from from Mettupolliem to Madras on the 29th May 86.

Rs 41 —

admitted Rs 39 — 2 —

33 Local Remittance Transfer Receipt No 84904 issued on 1st October 86 to the D.G. Medl & Sanitary Office Madras in favor of the Agent Bank of Madras Tellicherry Rs — 100 —

34 N.B. The Treasury Officer is requested to check pay bills and the Leave Statements in pencil & entries made on the pen. The latest bills & the leave statement prepared very roughly so that much office in checking them

Fort St George
Actt Genls Office
22nd Novber 1886

9

the correct amount of double 1st class fare from Mathupolem to Madura being Rs 39 only as shown below. explanation is requested as to how Rs 41 was arrived at Mathupolem to Erode 16 Erode to Trichinopoly 11 Trichi to Madura 12 39	(V)	32 All recovered in January 87
It is pointed out that the amount for which R T Receipts are drawn shall not be less than Rs 150 vide Rule 6 (c) ch = 8 of the Civil acct Code	(W)	(33) Will be attended to
to see in future that the Nugar ments relating thereto are ruled ail lines only in a neat hand. for September 1886 have been difficulty was felt in this		N.B. Will be attended to
/ Signed / W Donald Dy Acct Genl		Madura 30.11.86 (Al) [signature] [signature] 30.11.86

No. 4 A 7 / 70 D

Objection Statement Showing the Result of the Aud

1 I Land Rev.
Miscellaneous
Recoveries of overpayments in previous years — 7-11 — a

2. VIII Assessed Taxes
Income Tax
Deductions by Govt from Salaries and pensions — 700-4-4 ~~477-9-a~~

22. Education
Grants-in-aid
To Secondary & Primary Schools for boys — 2203-12-3 ~~2201-a-11~~

3 X Registration
Miscellaneous Rs 1-a-4.

4. XXI. Interest
Miscellaneous
On arrears of Pensionary Contribution — Rs — a — 2 — a.

XXII Receipts in aid of Superannuation &c
Subscriptions to the Madras civil Fund
Charity Branch 8% capital Rs 22.7.7 ~~540.7.4~~

Advances Repayable
civil advances
Advances of Passage money to civilians Rs 523-a-4 ~~a-a-a~~

Account between civil & Public Works (ordinary Branches)
Acct between Madras & PWD Madras
I Remittances ~~from~~ to civil from PWD.
Payments into Treasuries by officers of the PWD.
Buildings & Roads Branch—other districts — Rs. ~~128-13-8~~ a a a

IV Items adjustable by PWD
Payments into Treasuries by civil officers on account of PWD.
Rent of Govt buildings ... 128.13.8

and Examination of the Treasury Account for November 1886

Want of particulars of the original debit of the amount promised	(X)	(1) Will be furnished
(3) The amount of the grant in aid voucher No 138 was erroneously charged net instead of gross and the amount of Income Tax recovered on the amount of the voucher being credited to "Income Tax".	(4)	2 Corrected accordingly
Want of particulars promised	(X)	(3) Vide this office letter No. 2121/21-12-86
Want of information as to the person from whom this amount was recovered & of the particulars of the amount on which the interest was calculated.	(X)	(4) The amount was recovered from Seetharama Naidu Deputy [illegible] Collector's office employee [illegible] Estate Clerk [illegible] & the interest on Rs 4-6-11 the pension contribution paid by him vide Challan [illegible] & page 3 of appendix to the Treasury acct for October 86 & also this office letter No 2068/13-12-86
(3) Vide circular No XXIII of 25th November 86	(Y)	
(3). Want of the names of the towns wherein the buildings are situated & of the period to which the rent relates -	(Y)	
In the Schedule of Public Works Receipts this amount should have been entered in the column headed "Other Items".	(X) & (W) & (Y)	(5) Altered accordingly (6) Altered accordingly. Of Rs 128-13-8 Rs 10-[illegible] represents the balance of rent paid by [illegible] C H Money for Govt [illegible] Bungalow at Pollachi in Coimbatore District

Land Rev
Land Settlement charges
Clerks and servants &c 122-8-0
Field Establishment 1223-0-10

12. Assessed Taxes
Collection of Income Tax
Salaries Rs 37-0-0
Establishments Rs -0-0

Law and Justice
criminal courts
Tra. all. for examining corpses Rs 0-0-0
24 Medical Services
Hospitals and Dispensaries
Tra. all. of Apo. for post mortem examination Rs 12-7-0

22 Education
Govt schools General
Secondary schools for boys & Girls
Head Masters, Masters &c Rs 0-0
Clerks and servants 0-0
Assessment 0-0
I(b) charges 0-0
Primary schools for boys & Girls
Head Masters, Masters &c Rs 290-0
clerks and servants Rs 21-12-0
assessment Rs 20-8-0
I(b) contingencies Rs 6-13-1

24 Medical
Medical Estt
other Tra. all. Rs 0-0-0
Hospitals &c
Tra. all. Rs 0-11-0

Amount placed at the personal debit of Dy Tahsildar Tirupatur for want of Voucher 9-4-3

do do do of the Dy Tahsildar of Kodaikanal 8-0-0

8 Stamps
charges for the sale of Genl stamps
Discount on sale of stamps Rs 598-11-4
do as per appendix Rs 598-11-2
Difference

(3)	11 (7)	from 1st January [illegible] March 1886 (vide enclosed copy of Coimbatore Dn Exe cutive Engineer's letter) & No 18-1-[illegible] paid by the same Officer for the Govt [illegible] [illegible] Ganjam [illegible] vide [illegible] letter No $\frac{IBD}{362+363}$ d/ 15-10-86 – will be attended to
(3)	(7)	
(3)	(7)	7 & 9 altered accordingly
(3)	(7)	Well Do.
(3)	(7)	
Pending recovery	Please recover	Recovered in [illegible] (12) will be recover[ed] vide ~~[illegible]~~ [illegible] No $\frac{9}{6-8-87}$
Want of vouchers to credit in the account.	Please point out	(13) This sum will be included in the [illegible] [illegible] Coll[ecto]r & Dy [illegible] Estt (b) Contingen[cies] in the Dy Acct for Dec 86.
Disallowed	Please recover	

"Advances repayable"
"civil advances
Objection Book advances Rs 43 - 4 -
Advances to junior civilians Rs — " — }

Cash Recoveries Rs 22 - 2 - "

XV Law & Justice
Civil Fees Fines &c
Fees on forfeited muchilikas
under Magistrates Rs ————
XV Law & Justice
Miscellaneous
other items Rs — " — " }
Fees on forfeited muchilikas Rs 40 - "
Jails
Miscellaneous (Sale proceeds of
furniture of the District Court Rs 4 - 9 - }

Local & Special Funds
Local Funds (Act IV of 1871)
Receipts as per separate account of
of Madura district Rs 7[illegible] 13 - 4
Local Fd debt. acct
Incorporated Local Fds
debt. Deposit & advances Rs
Local Fund Engineer's cheques 1840 - 14 - }

174 Salary bill of the District Munsiff of Periakulam
for October 86 Rs ———— 272 - 11 - 4

141. Pay bill of the Estt of the Dy Inspector of
Schools Ramnad Range for September
86. Fixed travelling all drawn for the Dy Inspector from 13th & 29th September
86 at 25 Rs p.m. | Dt amt deducted in the T.a. all bill | 14-2-8 / 7-8-" / 6-10-8

12

(3) Adjusted to the credit of the following heads. 24 Medical services Medical Estt. Other Tra. all. Rs – 13 – 8 – 22 Education Govt. colleges Genl Tra. all. – Rs – 6 – 5 – Govt. schools Genl Secondary schools for boys &c Tra. all. Rs 4 – 5 –	(V) please note	not be recovered, vide Suppl. acct. particulars of Stamps sold &c for November sent on 21st Decr. 86. (15) altered accordingly (16) Noted.
(3)	(V)	17 altered accordingly
Altered with reference to Local Fd. accounts.	(V)	(18) do
Payment having been made upon one bill for both salary for Septr. 86 & for the salary for october 86 it was unnecessary to submit separate bills in addition to the one already paid.	(W)	(19) will be attended to
Disallowed as fixed travelling allowance is inadmissible during joining time vide Rule 2 Sec 25 of the C. Tra. all. code.	(Z)	(20) will be recovered Recovered from [illegible] [illegible]

21		210	Tra. all of the Dy Inspector of Schools Rann:nad Range. Passage money drawn by Mr Subramania Iyer ag. Dy Inspector of schools from Coconada to Madras.				65-4-0
22		86	Salary bill of Mr L. Moore for October 86				
23		169	Salary bill of Mr James Port Officer for October 86				
24		276	Bill for charge all. of the office for ? of the Port officer for 2 months & 7 days from 2nd August to 7th October 1886.				65-12-11
25		11	Salary bill of the Treasury Dy Collector for October 86. Income Tax on Rs 65 premium paid to L. A. company				1-11-1
26		158	Tra. allce bill of Mr C. Venco bacharian Sub Judge. Mileage for 8 miles from Calicut to Beypore Rs 4-0-0. Admitted for 7 miles 3-8-0 / Rs 0-8-0				0-8-0 8
27		87	Fixed travelling allce drawn by Mr R H. Campbell asstt Collector for 21st October 1886.				3-3

Want of Steamer Agent's receipt for the amount:	(V).	(21) Nil
No abatement of Income Tax is admissible on Rs 122-8-0 being the civil Fd 10 o/o subscriptions deducted on this bill Rs 3-3-3 claimed without account should be recovered on next salary bill	(Z).	(22) will be recovered. Recovered ... Dec 1886.
Want of Try officer's attestation (on comparison with the original) to the true copy of the premium receipt herewith sent to be returned.	Please return the receipt with the omission supplied -	(23) Receipt herewith returned with the omission supplied
(4) Fixing the charge allce to be paid under sec 41 of the pay & allce code. The order No 355 Mis d/ 30th June 86 authorises only his being in charge of the Office of Port officer Paumban.	(V).	(24) Nil
Want of copy of the receipt attested by the Collector or Asst Collector or Dy Collector in charge of the Division. The copy said to have been attached to the bill has not been received.	(V)	25 (Nil)
The distance from Calicut to Beypore is only 7 miles Rs 0-8-0 overdrawn should be recovered on next bill. Mr Venkoba Chariyar is requested to be so good as to state if the passage money charged is the rate without diet or with diet	(Z)	(26) will be recovered Recovered ... Jany 1887
Mr Campbell was relieved in the Survey Party in the afternoon of 20th October 86 & joined the Settlement Party in the forenoon of 22nd October 86 and is thus not entitled to Fixed ...	(Z)	(27) Do

28		88	Salary bill of Mr Butterworth Asstt. Collector for October 1886						
29		~~5~~	~~Salary bill of Mr A Fernandez Asstt Surgeon for October 86~~						
29		5	Salary bill of Mr A Fernandez Asstt Surgeon for October 86						
30		233	Tra. allce. of Mr Hartnett Special Inspector of Police Double Railwayfare drawn for Journey from Tinnevelly to Tuticorin on 3rd October 86 Rs. 1-2-0 Do Do for Do from Tuticorin to Madura on 5th October 86 Rs. 6-4-0 Mileage drawn for Journey from Ammayanaickanur to Melacottai back on 29th October 86. Rs 3-0-0 10-6-0 Dt. horse allce. deducted for the days 1-7-3					8-14-9	
			difference						
31		127	Mileage drawn by Special Police Inspector Mr Hartnett for Journey from Madura to Tinnevelly on 23rd September 86 Rs 7-4-0						

10

Mr Butterworth is requested to forward to this office. (1) a certificate shewing the date and hour (forenoon or afternoon) of his resigning charge of the duties of Asstt Collector South Canara to join Survey party (2). do do. of joining the Survey party (3) do do of his relief from the Survey party (4) do do of his joining Settlement Party (5) do do. of his relief in the Settlement Party (6) do do of his rejoining the office of Asstt Collector	(V)	(28) nil
The salary of Mr Fernandez Asstt Surgeon Madura is liable to tax at 4 pies only per Rupee as it is less than Rs 166-10-8. His salary for October (i.e.) Rs 150 is therefore liable to a tax of Rs 3-2-0 only. annas 12 & pies 4. recovered in excess should be refunded by short deduction in next bill.	Please note	(29) noted
Want of information regarding the circle of the ordinary jurisdiction of the Special 1st Class Police Inspector i.e. the area to which the duties of the Special Inspector are ordinarily confined.	(V)	(30) nil
It is observed that Mr J. A. J. Hartnett was appointed Special Inspector of Police in the Districts of Madura & Tinnevelly	(V)	(31) nil

Do

Spl Police Inspector

Mileage drawn by Mr Harknett for Journey from Tiruchuly to Madura on 25th Septr Rs. 7-4-0 | 24-4-0

Do Do by Do Do for Do from Ammaya Nayakanur to Melacotta & back on 27th September 86 — 3-0-0

Do Do on 29th September 86 - 3-0-0

Double Railway fare drawn by Do from Madura to Tinnevelly on 30th September 86 — 6-4-0

26-12-0

Dt horse allce deducted 2-8-0

Difference

232 Tra allce bill of the Police Inspector Abdul Subhan Sahib Rs 42-14-0

265 Paybill of the regular Estt of Dist Munff's court Sivaganga for October 86

98 Mileage drawn by Dr Carruthers Dt Medl & Sanitary officer Madura for the Journey on the 7th Novr 86 of 12 miles Rs. 6-0-0

Do Do 8th Do of 16 miles — 8-0-0

14-0-0

Admitted daily allce for 2 days — 3 10-0-0 | 4-0

Diff

15

Want of information whether any credit notes were issued in favor of the Inspector for journeys by Railway from Madura to Madras & back: if no such notes were issued certificate No. 4 printed at foot of the bill should have been served out.	(U)	(32) Nil
In the leave statement column No. 6 against the name of Sundara Sastry and column No. 13 against the name of K. Ram Row have not been filled up. The leave statement is returned that the omissions may be supplied & the statement is retransmitted to this office as early as possible.	(V).	(33) Nil
Disallowed as daily allowance may be exchanged for mileage or any other kind of travelling allce only for any day on which an officer makes a journey of 20 miles or more under Sec 32 C.T.a code as amended by No. 154 of 4-11-86.	(Z)	(34) Will be recovered Recovered in pay bill for Dec/86 paid [illegible]

35	114	¼ pay drawn for L. F. Hospl assts Samuel Pillay of the Tirupuvanam Dispensary from 24th to 26th October 86 Rs — o-5-9 √		
		do do. Appavu Pillay do Tirumangalam do 28 to 31st do — o-10-4 √		
		do do. B Sundram Pillai do Elaiyandy do. 3rd to 31st do 1-7-3 √		3-8-2
		do do Golephkhan Sahib do Thangachimadathy do for 1st & 2nd do — o-3-11 √		
		do do. Devarajoo do Rameswaram do 11th to 15th do — o-12-11 √		
		Total		
36		¼ Pay drawn for 3rd Class Hospl ~~Asst~~ assts Sivaguru Mudali attached to the L. F. Dispensary at Ramnad for October 86.		6-4-o
37		XIX Medical Medicines sold by civil surgeon &c Rs o o o XIX Medical Contributions Sale of chlorodine Rs 3 o o		
38	305	Amount spent by the Periyakulam Tahsildar for the supply of food &c to pauper travellers as per orders of the Joint Magistrate.		3-15-o
39	145	¼ pay drawn for the Local Fund Hospl Assts Golephkhan Saib of the L. F. Dispensary at Elaiyandy for July 86.		3-o-o

disallowed. The pay & travelling all^ce of Medical Subordinates on transfer from one L. Fund Dispensary to another under the orders of the Local authority should be borne by the Local Fund Boards concerned. The rule that pay & travelling allowance of a Medical Subordinate for joining an appointment under the Local Fd. Board or Municipality are borne by Govt. applies only to permanent transfers made by the Medical Dept.	Z	(35) Will be recovered. Extract Sent 18/1/8[illegible] Recovered in March [illegible]
Held under objection pending reference to the Surgeon General	(V).	(36) Not [illegible] Recovered in March 18[illegible]
(3)	(Y)	(37) Altered accordingly.
Want of a memo shewing the number of each class of paupers & the period for which they were fed.	(X)	(38). Will be furnished.
Disallowed this amount having already been drawn and included in the consolidated pay bill of the L. F. Dispensaries for July 86 (Vr. No. 137 paid in August 86)	(Z).	(39) Will be recovered. Rs 3 - 5 - Recovered [illegible]

40	196	1/4 Pay & charge allowance drawn for A. A. Peter Sebastian of the Municipal dispensary Periyakulam.	18-12-
41	100	Grant in aid bill of the Hindu High School Madura for August 86	27-2-8
42	101	Do Do for May 86.	27-2-8
43	102	Do Do for June 86	27-2-8
44	103	Do Do for July 86	27-2-8
45	104	Do Do for August 86	27-2-8
46	105	Do Do for September 86	27-2-8
47.	106	Do Do for October 86	27-2-8
48	328	Grant in aid bill of the S P G Industrial orphanage Ramnad for April 86	45-10-8
49	329	Do Do for May 86	45-10-
50	330	Do Do for June 86	45-10-8
51	331	Do Do for July 86	45-10-
52	332	Do Do for August 86	45-10-8
53	333.	Do Do for September 86	45-10-
54	334	Do Do for October 86	45-10-

Want of the No. & date of the G. O. Sanctioning payment of ½ pay & charge allowance to the Medl. Subordinate attached to the Municipal Dispensary at Periyakulam. G. O. No. 1791 Fil of 4th August 86 sanctions 25 % of the pay & allowances of the Medical Subordinates employed by the L. F. Board Madura & this order has no effect from the date the Dispensary was placed under the Municipality	(V).	(40) Nil.
Want of a certificate that all the conditions on which the grants have been sanctioned are being duly fulfilled.	(V)	
Do	(V)	
Do	(V)	
Do	(V)	
Do	(V)	
Do	(V)	
Do	(V)	
(a) Want of the No. & date of the memo of the Director of Public Instruction sanctioning the continuance of grant from 1st April 86 to this institution. (b) Want of the No. & date of the Proceedings of the D. P. I. sanctioning grant of Rs 1-10-8 to C Marial for lace work.	(V).	(41-54.) Nil.
Do. Do	(V)	
Do Do	(V)	
Do Do	(V)	
Do Do	(V)	
Do Do	(V)	
Do Do	(V)	

55	52	Grant in aid drawn for the Native High School Madura for 8 months from February to September 86	282-15-0
56	53	Do Do for October 86	34-0-2
57.	159	Grant in-aid drawn for the American Mission High School Madura from April to June 86.	141-0-0
58	160	Do Do from July to Septr 86	135-0-0
59	161	Do Do for October 86	45-0
60	212	Grant in aid drawn for the Hindu High School Periyakulam for April 86.	20-12-3
61	213	Do Do for May 86	20-12-3
62.	214	Do Do for June 86	20-12-3
63	215	Do Do for July 86	20-3-9
64	216	Do Do for August 86	20-12-3
65	217	Do Do for September 86	20-12-3
66	218	Do Do for October 86	20-12-3

Want of a certificate that all the conditions on which the grants have been sanctioned are being duly fulfilled.	(V)	
Do Do	(V)	
	(V)	
(a) Do (b) (9)	(V)	
(1) Vide objections (a) & (b) above (2) Want of information of the circumstances under which grant at Rs 25 was drawn for Mr S. Gnana Muthu instead of at Rs 27 as sanctioned in the Proceedings of D P I No 5225 d/1-8-85. If the grant had since been reduced the No & date of the Director's Procs sanctioning the reduction should be quoted -	(V)	(55-59) Nil.
Vide objections (1) and (2) above	(V)	
Want of a certificate that all the conditions on which the grants have been sanctioned are being duly fulfilled and of authority directing P Srinivasa Iyer to sign the bill as Local agent for Secretary. It is observed that in his Pro No 534 d/22nd May 86 the Director recognized Srinivasaier as Local agent whereas his Proc. No 6843 d/11th October 86 sanction of a new grant C S Anantanarayanier's name is shown in column 2 "I have responsible manager & who is to sign bill"	(V)	(60-66) Nil.
Do	(V)	
Do	(V)	
Do	(V)	
Do	(V)	
Do	(V)	
Do	(V)	

67.	248	3 Refunds &c court fees under Sections 13-14 & 15 of Act VII of 1870	37-8-0
68	96	Land Revenue contingencies - Law charges in O S No 406 of 85 on the file of the Dindigul Munsiff's court Rs 25 —	62-10-0
		Do in O S No 4 of 86 on the file of the Sub Court Madura East 37-10-0	
69	71	Pay drawn for a peon on the Income Tax establishment of the Collector's for October 86	2-2-0
70	298	Sea customs contingencies - Remittance charges incurred during the year including the amount drawn in this bill Rs 10-12-0	
71	36	Medical contingencies of the collector's Deptt - charges upto 30th November 86 Rs — 61-5-0	
72	297	Stamps "I(b) charges." incurred during the year 123-0-1	
73	272	Land Rev Medl contingencies of the [illegible] the Collector's Estt Rs 13-10-6	
74.	271	Do do Rs 2-12-0.	
75	139	Medl contingencies of the Sub Collector's Estt Rs [illegible] 3-13-0 3-8 —	

Want of Sub Voucher No 3 pro=mised	(x)	(67) Sent under wrapper No 360/13-12-86
(5)	(x)	(68) Will be furnished
		[illegible]
Pending receipt of the authority promised to be furnished vide objection statement for October 86	(x)	(69) Vide this office letter No. 2138/23-12-86.
(29)	(x)	(70) Will be furnished [illegible] sent on 19/1/87
(29)	(x) & furnish a memo in detail shewing the distribution of Rs 40 the allotment for 86-87 for land Rev Med. contingencies among the departments of the collector Sub Collector & the Hd Asst Collector & obtain addl allotments for excess expenditure incurred over the allotment for the collector's Establish=ment.	(71). Do. Memo will also be furnished and additional allotment obtained.
(29)	(x).	
(29)	(x)	(72-75) Will be furnished.
(29)	(x).	
(29).	(x)	

N.B. It is requested that in future the balance
(Minor Irrigation works) may be shewn in the
attached to the Treasury account just as all othe

No. A. A. I / 2 d

Objection Statement Showing the result of the Audit and exam

1 I Land Revenue
Miscellaneous
Receipts under Madras Act II
of 1864 – Rs 2301 – 10 – 8 (2301 – 10 – 8)
VIII assessed Taxes
Income Tax
Ordinary Collections Rs 3310 – 15 – 10 (3310 – 11 – 10)

2. Cash Recoveries Rs 19 – 4 – 3

3 2 Interest on other obligations
Interest on Land Revenue Collections
refunded — Rs 4 – 4 – 4
2 Interest on other obligations
Refunds — Rs – 4 – 4

4. 3 Refunds & Drawbacks
Assessed Taxes
Income Tax – Rs 1 – 5 – 8 (1 – 12 – 4)
8 Refunds &c
Registration – Rs 5 – 6 – 8 (5 – –)

5 14 Registration
District Charges
Establishment of District
Registrars – Rs 109 – 3 – 3 (91 –)
Sub Registrars – Rs 108 – 4 – 9
Pro Sub Registrars Rs 2 – –

under "Special advance" plus & minus memo advances.	(76).	Will be attended to. Wanted balance for the + & - memo
Madras Civil Office Dated 31 Decr 1886	(OC)	[illegible]

of the Treasury Account for December 1886.

Altered with reference to the remark in page 1 of the Sy account.	(9)	1 altered accordingly
Adjusted as follows:— 26 Scientific & other minor departments Examinations. Contingent Charges. (Salt Test) No 3—"—3 5 Land Revenue. Collector &c establishments Travelling allowance of establishments — No 13—"—" 19 Law & Justice. Criminal Courts Travelling allowance No 3-4-"	please note.	2 stated accordingly
(3) Refund of Interest should have been debited to "Refunds" & not to Interest on Land Revenue Collections refunded	(9)	3 Altered accordingly
Altered with reference to the remark on voucher No: 247	(9)	4 Do
(3)	(9)	5 Do

6 19 Law and Justice
Civil & Sessions Courts
Munsiffs — Rs 1500 — „ — „ (1515 written above)
Establishment of District and Sessions
Judges — Rs 764 — 11 — 9 (750 written above)

7 19 Law and Justice
Charges for Service of Judicial Process
under Madras Act VII of 1870 (Court fees
Act) Service labels — Rs 27 — „ — „ (32 written above)
19 Law and Justice
Civil and Sessions Courts
I (a) Contingencies
Service Postage — Rs 31 — 9 — 6

8 24 Medical
Medical establishments
Apothecaries — Rs „ — „ — „ (3 written above)
Hospital Assistants Rs 76 — 14 — 11
Hospital & Dispensaries
Apothecaries & Asstt Apothecaries Rs 248 — 12 — „

9 1886 Decr X Registration
Miscellaneous — Rs „ — 3 — 1

10 Balance out of Rs 10 drawn at Dindigul on account of circuit expenses of the Collector's office — 1-12-11

11 Charges for remitting Treasures to Trichinopoly — 5-„-„

Required in March 87

12. XXIII Stationery and Printing other
Press receipts
Miscellaneous — Rs „ — „ — „

.. Adjusting heads
Contributions from Local & Provincial
Contribution for printing work executed
by the Collectorate Presses for "Pound Fund"
Rs 88 — „ — „

13 170 Sub voucher to 17 Payments by results

9-9-7

14 218. Travelling allowance of Collector's
Establishments Sub voucher No 5

(3) The payment of the District Court Sheristadar for the 28th should have been debited to "Munsiffs" as the Sheristadar made over charge of his appointment on the 27th p.m. to take up his new appointment of District Munsiff.	(y)	6 Altered accordingly
(3) Process Service Postage drawn on voucher No 174 was erroneously included in the Courts postage charges.	(y)	7 Do
(3)	(y)	8 Do
Want of particulars promised Pending eventual recovery	(x) please recover.	9 - Rs 1-3-1. ~~The amount~~ is the recovery on account of Commission overdrawn for October 86 paid in November 86 and is included in Rs 274-14 — shown against commission to Registrar &c under 14 Registration in the Treasury account for November 1886 (10) Rs 1-12-11 will be recovered. (11) ~~Rs~~ Recovered in January 87
(3)	(y)	(12) altered accordingly
The voucher is returned herewith that the ~~account~~ amount payable thereon from Provincial funds may be inserted in the certificate printed at foot and the document returned to this office for payment.	(V) but the Treasury officer is requested to see that such incomplete vouchers are not passed for payment in future.	(13) Will be attended to (14) ~~Will be recovered.~~

14	1886 Decr	Mileage drawn for 2nd class Hospital Assistant C. Cumarasamy Naidoo for proceeding from Madura to Anyar a distance of 13 miles on 22nd November 1886 ——— Rs 1—10—" Do Do Do from Anyar to Tiruchuly 16 miles on 23rd November 1886 ——— Rs 2—"—" Do Do Do from Tiruchuly to Kariapatty 12 miles on 27th Do Rs 1—8—" Do Do from Kariapatty to Madura 17 miles on 28th Do Rs 2—2—" 7—4—" Admitted daily batta for the above days ——— 1—8—" Difference	9-9-7	5-12-" Recovered July 1887
15	145	Mileage drawn for 3rd class Hospital Assistant P. Munisamy of the Sub Collector's establishment for 9 miles from Iyampaleam to Manalur Hills travelled on 11th November 1886. For holding a Post mortem examination ——— Rs 1—2—" admitted daily batta for the day "—4—" Difference		"—14—"
16	147	Mileage drawn for 1st grade Assistant Civil Apothecary S Jesudasan for 21st Decr for proceeding 12 miles from Ramnad to Monecolam for attending on Inspector Salt & Abkari Revenue Rs 3—"—" Do do for returning to Ramnad } Rs 3—"—" 6—"—" admitted bata for the days 1—8—"		Rec 4-8-"
17	51	Grant in aid drawn for the Native High School at Madura for November 1886	35-7-5	
18	141	Do drawn for Hindu Girls Schools at Madura for November 1886	23-2-8	
19	94	Do Do for Hindu High School at Pariyacolam for November 1886	20-12-3	
20	71	Do Do for the American Mission High School Madura for November 1886	45-"-"	
21		Land Revenue Contingencies— Law Charges— amount paid to the District Munsiff Madura being the sum adjudged to be paid to the Plaintiff in O.S. No 35/84 on the file of the Madura District Munsiff,	12-2-5	

22

Disallowed. Mileage is inadmissible in the case of non-ministerial officers for journeys of less than 20 miles a day vide sec 32 of the C. T. A. Code as amended by the list of corrections dated 4-11-86.	(Z)	14 Will be recovered Ext [illegible]	Recovery in July 87
Do	(Z)	15 Do [illegible]	
in July 1887			
Do	(Z)	16 Do Recovered in July 87	
Want of a certificate that all the conditions on which the grants have been sanctioned are being duly fulfilled	(V)	17 Nil	
Do	(V)	18 Do	
Do	(V)	19 Do	
Do and want of sanction of the D. P. I for the reduction of the grants on behalf of Jnana-muthu to Rs 25 (vide final orders dated 12-1-87 on $\frac{A. B. R.}{No 572}$ dated 22-12-86.	(V)	20 Do	
(5) promised to be obtained	(x)	21 Will be furnished	

No.	Date	Voucher	Particulars		
22	1886 Decr	225	Magisterial contingencies — mileage overpaid to a 2nd class native witness —		4-2-"
23		265	Commission bill of the Registration Department —		
24		78	Batta to under trial prisoners in the District Court Sub Jail Rs 30—4—6		
25		199	Pay bill of the Income Tax establishments — Pay drawn for Income Tax clerk P. Veerasamy Naidu of the Madura Talug from 20th to 30th November 1886 Rs 5—8—" Do Do for Vasudeva Row Do of Periyacolam Talug for November 1886 —— Rs 15—"—" Do Do for Srinivassa Row Do of Palni Talug for November 1886 Rs 15—"—"		
26		223	8 Stamps I (b) charges Rs 14-14-"		
27		146	Land Revenue Medical Contingencies of the Head Assistant Collector's establishment Rs 1—4—"		
28		46	Contribution paid towards an Agricultural Exhibition held in Madura in 1885	500—"	
29		231	Batta overpaid to a native pauper for 5 days ——		"—5—"
30		234	Birth and Death Registration contingencies —— Rs "—13—6		
31		62	Pay drawn for Sub Pro tem 2nd clerk Mortuary Deptt for Novr 1886	15—"	
32		92	1/4 Pay & charges allowance drawn for L. A. Peter Sebastian of the Municipal Dispensary Periyacolam for November 1886	18-12-"	
33		22	Land Revenue Medical Contingencies of the Head Assistant Collector's Department —— Rs 5-5-"		

	23	
Disallowed and promised to be recovered	please recover.	(22) Recovered in January 1887 in V. No 123.
It is observed that the bill was not Stamped "Paid"	Please see that Such omissions do not occur in future.	23 Will be attended to
(29)	(V)	(24) Nil
It is pointed out in para 7 of their order No 200 dated 18-3-86 Rev. Government have ruled that persons hold ing permanent appointments under Government Should been ployed for the actual working of the Income Tax Act their places being filled by temporary men.	(W)	(25) Will be attended to
(29)	please obtain	26 & 27 Applications for further allotment have been made
(29)	Do	
Want of information whe ther the conditions named by the Director of Rev Settlement & Agriculture in para 6 of his letter embodied in G.O No 450 Rev dated 21st April 1885, have been fulfilled & whether there remained any unexpended balance and if so, when & how the Sum was refunded into the Treasury.	(X)	28 Will be furnished
Disallowed & promised to be recovered	please recover	29 Will be recovered in Feb 1887 recovered.
(29) The expenditure viz, Rs 34-8 having exceeded the allotment for the year Rs 25 by Rs 9-8-.	please obtain	~~31~~ (30) Board's Proceedings No 427 dated 22nd January 1887. since received. Nil.
Want of a leave Statements Showing the deputation of the permanent 2nd clerk to foreign Service & the acting arrangements made in consequence of the deputation.	(X)	31 Herewith Sent
(4) Stated to have been applied for in reply dated 3.1.87 to objection Slip No A.B.R. / 576 dated 22-12-86.	(V)	32 Nil
(29)	please obtain.	33 vide Reply to item No 27

34	Dur	108 of October 86	Travelling allowance bill of the Dy Inspector of Schools Madura Range & of his estt — Daily allowance drawn by the Dy Inspector A. Vithialingam for halts at Ramnad on 17, 18 & 19 August 86 @ Rs 1-12 per day Rs 5-4-0 Dt Permanent allce deducted for the days — Rs 2-6-9 Differ		2-12-3
35		73	Consolidated pay bill of the Medl Subordinates of the L. F dispensaries for Novr 1886 — 1/4 pay drawn for L. F. Hospital Asstt Appaven Pillai of the Tirumangalam dispensary from 1 to 3rd Novr 86 —		Recov... ...-8-
36			1/4 pay drawn for L. F. Hospital Asstt J. Backiam Pillay of the L. F Dispensary Manamadura for Novr 86	5-0-0	
37		73 contd	1/4 pay drawn for L. F. Hospital Asstt Kandasamy Pillai of the L. F Dispensary at Kamuthi from 4 to 30th Novr 86	4-8-0	
38			1/4 pay drawn for 3rd Class Hospital Asstt Sivaguru Mudelly of the L. F. Dispensary Ramnad for Novr 1886		6-4-
39		210	Charges for the Conveyance of horses drawn by Mr C. H. Mounsey Ag Sub Collector Rs 96-0-0		
40		48	Travelling allce of Dr Carruthers Dt Medl & c officer — Mileage drawn for journeys on the 17, 18, 19, 20, 21 & 23rd November 86 for 97 miles Rs 48-8-0 admitted daily allowance for the 6 days — Rs 30-0-0 Differ		18-8-

24

Disallowed. The Dy Inspector is entitled to permanent monthly allowance for halts and not to daily allce @ Rs 1-12-0 under Sec 25 Rule 3 of the C. T. A. Code an officer is entitled to exchange his permanent monthly allce for the allce admissible under Chapts X & XI only & not for daily allce	(I)	34 Dy Inspector Nythi..... Chettiar having died this cannot be recovered:
Disallowed. This medical Subordinate having been in transit from one L. F. dispensary to another on these days pay for the period should be borne by the Madras L. F. Board. vide objection on bill for October paid in November 1886.	(I)	35 Will be recovered
Want of date & hour at which he made over charge of the dispensary at Ramnad & the date and hour at which he took charge of the dispensary at Manamadura respectively—	(V)	36 Nil
Wanted information of the date and hour at which he joined this dispensary.	(V)	37 Nil
Provincial contribution is payable only to one medl Subordinate at a station; and as contribution is drawn on account of civil Apo. A. Jerudasan in [struck through] independent charge of the Ramnad dispensary the claim for one-fourth contribution on behalf of a 2nd medl Subordinate, viz. 3rd class Hospital Asst Sevaguru Mudelly is inadmissible.	Please recover this amount as well as Rs 12-8-0 drawn for this Subordinate for September & October 86.	38. Recovered in March 1887 Will be recovered
(9)	(V)	39 Nil.
Disallowed. as daily allce may be exchanged for mileage or any other kind of travelling allce only for any day on which an officer travels 20 miles or more under amended Sect. 32 of the C. T. A. Code.	(I)	40 Will be recovered

41	1886 Decr	211	Travelling Allce of Mr S Turner Collector of Madura for November 86				66-4-"	
42		126	Paybill of Mr J. P. James Post Officer Paumben for Novr 86. Income Tax on premium payment – Rs 1–12–4					
43			Amount overdrawn on account of Constabulary in bill of the Police Force for October 1886					1-11-4
43 (a)		155	Land Rev Refunds Sub Voucher No 17 Rs 5 – " – 10 Do 18 Rs 4 – 5 – 2 Do 19 Rs 3 – 11 – 6 13 – 1 – 6				13-1-6	
44		107	Salary Bill of S. Rangacharriar Asst Director of Rev Settlt for October 86 Rs 425.					
45		111	Tra: allce of Mr S Rangacharriar Asst Director of Rev. Settlt. Double Railway fare from Vellore to Dindigul via Erode Rs 48 – 2 – " admitted via Arkonam and Chingelput @ Rs 23 – 7 – " Rs 46 – 14 – "					1-4-"

(4) for proceeding beyond his jurisdiction Madras.	(V)	41 Nil
Want of attestation by the officer who paid the bill & the copy of the premium receipt herewith forwarded to be returned with attestation.	Please return the receipt duly attested.	42 Herewith returned duly attested.
		43 Recovered from [illegible] for January paid in February 1887
(7) vide his memo no 6 dated 10th January 87	(Z)	
(13) promised	(x)	~~(44)~~ Since received. Nil
1. Want of information as to the date on which Mr S. Rangachariar received the order of his appt to Coimbatore. his letter dated 1st Octr 86 does not mention this date. 2. Want of information as to the date & hour at which he made over charge at Coimbatore & the date & hour at which he joined Vellore with reference to letter from the Director of Oversettlement stating that Mr Rangachariar proceeded from Coimbatore for duty in No II Party Vellore	(V)	44 Nil
The route indicated being cheaper & equally speedy the fare by that route is admitted Rs 1-4- should be recovered.	(I).	45 Will be recovered

No.	Date		Particulars				
46	1886 Decr	108	Salary Bill of Mr S Ranga Chariar Asst Director of Rev Settlemt. November 1886 — Pay for 4 days by which Mr Ranga Chariar overstaid his joining time & for which he has been granted extension by Local Govt.		R	56-10-8	
47		173	Tra. Allce of Mr A. Monro Inspector of Schools 5th Divn Tra: allce: to Ooty & back to Tanjore —			93-12-	
48			Mileage drawn for journeys on the 8th 21st & 22nd Novr 86 for 57 miles — Rs 28-8-" admitted daily allce for 4 days — Rs 16 — " — " Differce.				12-8-"
49			Mileage for 68 miles from Mettupaliam to Ootacamund & back on the 14th & 17th Novr 86 Rs 34 — " admitted — Rs 32 — "				2-"-"
50		173	Double first Class Railway fare from Erode to Mettupaliam & back at Rs 6 single fare drawn by Mr Monro for the 14th & 17th Rs 24 — " Admissible if the fare is Rs 8 — Rs 32 — " Differce Rs 8 " "				
51		213	Tra: allce: Bill of Mr Orabalanandam Pillay Tempy Dy Collector drawn mileage for the 18th & 20th December 86 for 3 miles Rs 8 — " admitted daily allce: Rs 6 — " Differce				2-"-"

Held under objection pending receipt of reply from the G. I. to reference made to them regarding the addition of casual leave to joining time. 2. Want of information as to the date & hour at which Mr Ranga Chariar was relieved of his duty at Vellore.	26 (V)	X	46 Nil. Recovered in April as 55-2-11
Want of information as to the authority under which Mr Monro proceeded to Cottacamund.	(V)		47 Nil
Under addendum No 154 to the Civil Trav: Code an officer is entitled to exchange his daily allce: only on any day on which he travels 20 miles or more.	(Z)		48 Recovered from the Salary bill for January paid in February 1887
The distance as recently certified by the executive Engineer is only 32 miles. Rs 2-a-a should be recovered.	(Z)		
According to railway guide the fare is Rs 8-a-a. If Rs 6 was shewn by mistake, Rs 8 may be drawn on a suppl. bill for the journey on 12th & 17th November 1886	Please note.		50 Noted.
Under addendum No 154 to the C. T. A. Code an officer is entitled to exchange his daily allce only on any day on which he travels 20 miles or more. Rs 2 should be recovered on next bill.	(Z)		51 Recovered from the Salary bill for January paid in February 1887

	1886 Decr							
52		145	5 Land Revenue Collector's &c establishment Tra: allce: of medl: Subordinates Rs 38-4-" 19 Law & Justice Criminal Courts Tra: allce: Rs 7-12-"					
52(a)			Excluded Local Funds. Port and marine funds unexpended portion of amount advanced for repairs Rs 25-14-2					
53								

N. B. I. The heading "Savings
and the Charge side of the
in future.

N. B. II. It is observed that
relating to municipalities
account. The Treasury
to Rule 11 Chapter 32 of the
to see that corrections when
out therein.

27

(3) Tra: allce: of 3rd Class Hospital assistant P. Ramiesamy Draude for holding a Post mortem Exar Should be have been debited to the Medl: Estt: of the Collector's Depart. | (y) | 52 Altered accordingly

52(a)

Want of particulars of the original debit of this amount | (x). | This amount was paid in September 1886 and is included under Rs 390 shown against St. Public works in charge of Civil officers Store room under Port Fund subordinate to excluded Local Funds. [illegible]

Bank Deposits" both in the receipt account Should be Scored out | (53) Will be Scored out | [illegible]

There is an erasure in the figures in Page 52 of the Treasury officer's attention is drawn C. T. A. Code and he is requested necessary are made as pointed | 54. Will be attended to.

(a) [illegible]
Dy [illegible] Colr

2.2.87

Objection Statement showing the result of examination of the Account Current received from the Accountant General Madras for July 1886)

Date of receipt or payt	No of Voucher	Nature of receipt or payment	Credits: Awaiting clearance	Credits: Rejected	Debits: Awaiting clearance	Debits: Rejected	Nature of objection	Treasury officer's reply to Acct General
		Madura Treasury Cash remittance	35	—	—	—	No R/2289 B D/8th Feby 87. Please furnish full particulars of the item of Rs 15 similarly shown in April 1886. (Signed) J Guerrson Lett Col B S C Examiner of Tel Accts	In the office copy of the Statement of Telegraph receipts sent from this office for July 86 Rs 35 does not appear under "Cash remittance" as stated. The total amount of Rs 440 shown therein is the sale proceeds of Telegraph Stamps sold during that month as shown below Madura Hazur 360 — Paumben 45 — Dindigul 10 — Ramnad 25 — Total 440 — But however there is a Similar Rs 35, the sale proceeds of Telegraph Stamps sold in August 86 in Ramnad which

No 372 / 6.

Copy forwarded to the Collr of Madura for favor of an early reply.

(Signed) C Hall
Chief Supdt

No. A. A. L
9 D

Objection statement showing the result of the
Madura District for

1	1887 Jany	146	Paybill of the Establishment of the Dy Inspr of Schools Madura Range for December 1886 — Pay drawn for R. Dorasamy Iyer as acting Dy. Inspr of Schools from 12th to 31st Decr 86 at 75 Rs p m + fixed travelling allce at 25 Rs p m				64-8-2		
2	"	145	Salary bill of Mr. G. Thomson as Sub Collector Madura for Decr 86						
3		233	"8 stamps" I (6) charges Rs. 10-9--						
4	"	246	Paybill of the Land Rev. Process service Estt for Decr 86 — Pay drawn for 3 extra ameens on Rs 10; for 12 extra Process Peons on 6 Rs each of the Madura Taluq from 16th to 31st Decr 86 Rs 52-9-6 — admitted pay for 2 Ameens + 6 peons @ 10 + 6 Rs each respectively for Do } 28-14-- Diffce				23-11-6		
5		179	Service Telegraph charges of the Sub Court Madura West for January 87				-8-		

...udit & Examination of the Treasury Account of the

...anuary 1887

...) from the District Board ...adura about information ...ether Dorasamy Iyer was ap...pointed to act as Dy Inspr Sub ...stem in the probationary class. ...rom the Proceedings of the D.P.I ...: 8725 d/ 21st Decr 86 it appears ...t Dorasamy Iyer was merely ...laced in charge of the Madura ...ange, in which case a charge ...llowance of 3/4 ths of the usual ...eling allowance can be admit...ted in lieu of the full pay drawn ...de Section 8 of the Pay & a Code. ...nction of Govt too is necessary for ...e grant of fixed Travelling allce ...under Sec 12 of the C.T.A code.	(V)	1 Nil
...he income Tax of Rs 2-..-3 over ...aid in this bill may be drawn ...n next salary bill as pointed ...t by the Try officer	(b)	2 Nil
(29)	(V)	3 Nil. App. for additional allce has already been made
...Want of authority under which ...n extra ameen & 6 Process Peons ...were entertained in the Madura ...Taluq. It is observed that in their ...Proceedings No. 9352 D/18th Decr 86 ...e Board of Rev sanctioned ...e establishment proposed by ...the collector viz 2 Process Ameens ...n Rs 10 & 6 Process Servers on ...s 6 each for each of the 6 Taluks ...f the Madura District.	(X)	4. Will be furnished T.R. Extract ... Noted
...Want of a certificate to the ...ffect that the message was ...ent for a bona fide public ...urpose, the telegraph receipt ...having been marked Private	(V)	5 Nil

6	1887 Jany	235	Magisterial contingencies — Charges for food of Stolen cattle incurred to 31st Jany 87 Rs 99-6-11 Deduct amt of Budget allotment under this head for 1886-87 Rs 30 — — Diffce 69-6-11						
7		55	Paybill of the District Jail Estt for Decr 86 — Increment drawn for Jailor Mr R. Rentong for Decr 86				5 — —		
8		78	Pay drawn for Govt Pleader G. Srinivasa Row for Decr 86 Rs. 29 — 6						
9		122	Batta to prisoners under trial in District Court Jails — Rs 12 - 5 — 11						
10		88	Pay bill of the Estt of the Work Shop and Dredging operations for Decr 86 — Pay drawn for the clerk &						

30

(29)	(x)	6 Intl furnished
		[illegible]
Want of information how the Jailor who had his last increment on 1st Decr 85 became entitled to the present increment from 1st Decr 86, wherein the accompanying certificate he is shewn as having been on leave without allce from 22nd Decr 85 to 4th Jany 86. If the entry in the increment certificate is erroneous it should be struck out under proper attestation and the document retransmitted to this office.	(V)	7 Intl
With reference to the latter part of para 4 of this office Memo No: 17 of 5th July 86 the Treasury officer is requested to recover income tax on the amt of this bill if the collector brought to his notice at the time of its payment that the Pleader has other income which together with the retaining fee of Rs 29 u 6 brings his total annual Income up to Rs. 500 or more.		8 Recovered on the pay bill for February paid in March 1887
(29)	(r)	9 Intl

Date	No.	Particulars		Amount
1887 Jany		Store-Keeper Ethirajaloo Naidu from 14 to 31st Decr 86	Rs. 8-11-4	
		Do for Blacksmith Rooka-pasary for Do	8-11-4	
		Do for Carpenter Karuppa-samy Asary for Do	8-11-4	33-10-9
		Do for Syrong Kuthan for Do	7-8-9	
11	226	Rent of Marine office Paumben for Jany 87		3-"-"
12	244 Sub Vr. No. 9	Batta drawn for Gumastah Venka-tasubbier Dafterbund Sanjivier & Peons Periasamy & Amadally of the Dy Tasildar's office Usilampatty for proceeding from Usilampatty to Audipatty ghaut & back on 19 Novr 86 a distance of six miles	Rs. "-7-"	
		Do Do drawn for Do Do of Do for proceeding from Usilampatty to Kollapatty & back on 21st Novr 86 a distance of 7 miles	Rs. "-7-"	"-14-"
13 Zie	133	Tra: all: of Mr. S. Rengachariar asst. Dr Rev. Settlement Mileage & Railway fare drawn for 21st Decr 86	Rs 4-12-"	
		Admitted daily all ce	Rs 4-"-"	
		Diffce		"-12-"

3)

Want of information when the dredging operations at Paumben were discontinued & the establishment specially maintained for such work dispensed with. It is observed that in their order No: 68 Mis: Marine [struck through] Dt 11th Decr 86 Govt sanctioned the recommendation of the Port officer Madras [struck through] that the services of the establishment be dispensed with.	(V)	10 Nil
(a) Want of explanation why the rent for January 87 was paid before the expiry of that month	(X)	11 (a) Will be furnished WR Extract (b) Nil
(b) Want of information why rents for the months of Octr, Nov & Decr 86 was not drawn	(V)	Extract Sent Letter sent to the ...
(18)	(Z)	Objection withdrawn 12 Will be recovered
Disallowed: Vide Sec 32 of the Travelling Allce Code as amended by addendum No: 154	(Z)	13. Extract sent 10/3/87 WR Extract Recovered in April 87

4	1887 Jany	69	Tra. all. of Col. Kilgour Supt. of Police — Mileage drawn for Journeys on the 13th 15th & 22d Decr 86 42 miles Rs 21 — " — " admitted 3 days daily allowance — Rs 15 — " — " Diffce.	6 — " — "
15		106	Tra: allce of Mr. G. P. Clerk Dy Director Rev. Settlement — Mileage drawn for 32 miles for 1st & 3rd Decr 86 Rs 16 — " — " admitted 2 days daily allce — Rs 10 — " — "	6 — " — "
16		249	Diffce of Railway fare drawn by Mr. V. Muthusamy Iyer Temy Dy Collr North Arcot as per item No: 31 in the objection statement for Octr 86	" - 2 - 2
17		83	Tra. allce of the Civil apo: Gnanakiram Naidu of the L. F. dispensary Shivagunga for proceeding to hold a post mortem examination — Mileage drawn for journeys performed on the 8th 9th 10th & 11th Novr 86 — Rs 9 - 8 - " Admitted daily allce for the above days } Rs 3 — " — " Diffce	6 - 8 - "
18		144	Suppl Pay bill of the Process Estt of the Permagudy Mffl Court — Diffce of pay drawn for Ameen Alagirisamy Naik at Rs. 3-9-7 p. m. from 12th to 31st Aug 86 Rs 2 - 5 - 2 Do Do for Sepr 86 Rs - 3 - 9 - 7 Total 5 - 14 - 9	5 - 14 - 9

32

Do	(Z)	Extract seal 10/3/87. 14 & 18 will be recovered
Do	(Z)	Extract seal 10/3/87 Recovered in April 87
Disallowed. This amount was once before drawn by Mr. Muthusawmy Iyer from the North Arcot Treasury in Decr 86 with reference to this office audit slip No. AB.II/4908 D/22nd Nov 86.	(Z)	Recovered at [illegible] Cheque the 17th March 87
Disallowed. Mileage is inadmissible in the case of non-ministerial officers for journeys of less than 20 miles a day. Vide Sec 32 of the Civil Tra: all: Code as amended by the list of Corrections D/4th Novr 86.	(Z)	Extract seal 10/3/87.
Disallowed as this Subordinate was on leave on loss of pay from 12th Aug to 13th October 86 both days inclusive. Vide Leave Statement attached of bill for October 1886 paid in Novr 86.	(Z)	Do. Extract seal 10/3/87 Deducted from the pay for March paid in Apl 87

19	1887 Jany 122	1/4th Pay drawn for 3rd class Hospl Asst Sivaguru Moodely of the Ramnad Dispensary for Decr 86.	Recovered in	6-4-
20	114	Railway overdrawn for Actg Gumasta Seshiah of the office of the Asstt Director of Rev. Settlement Party No. III for proceeding from Dindigul to Ammaiyanaickanur on the 4th & from the latter to the former place on the 21st Decr 86.		-1-
21	2614 Novr 86	Registration Contingencies Service Telegram R 1 - - Do Postage - 15 -		1-15-
22	45 Decr 86	Horse all: drawn from 24th & 30th Novr 86 for 1st Class Inspr Mr. Steel on Privilege leave the same having been passed to 5th Class Inspr V. Kundasamy Pillay Rs. 3- 8 - Pay of Constabulary overdrawn } Rs - - 2		3-8-2
23		XIX Medical Miscellaneous Rs 3-8-2		
24		XXI Interest Miscellaneous On arrears of Pensionary Contribution Rs 6-5-2		
		XXII Receipts in aid of Superannuation &c Contributions for Pensions & gratuities Contribution on account of leave & pension of persons employed by the Court of Wards Rs. 436-5-9		

Disallowed: Vide objection item No. 38 in the objection statement for Decr 86 & ABK/M687 D/27-1-87	33 (Z)	Extract sent 10/3/87 19. 20. 21. & 22 to be recovered
(Y)	(Z)	Extract sent 10/3/87.
(Y) Vide: Bo. No. 107 D/27-1-87	(Z) Recovered bill No 1 in April 87.	Extract sent 10/3/87 — amount recovered in Feby 87 / 1 Re will be recovered
(Y) Vide his memo No. 113 D/12th Feby 87	Z	Recovered in the Pay bill of Police Force for Feby paid in March 87.
Want of particulars promised	(x)	23 Rs 3.8.2 is the sale proceeds of Boler knife and some deal wood boxes vide this Office letter No 242 dated the February 1887.
(3)	(g)	24 Altered accordingly

25 Acct. bet: Central Provinces & Madras.

III Items adjustable by Central Provinces

Foreign Remittance Transfs

Receipts — Rs 19 — —

Acct bet: British Burmah & Madras

III Items adjustable by British Burmah

Foreign Remittance Transfs

Receipts — Rs 19 — —

26 5 Land Rev

Collectors & Estts

SubCollectors Estt Rs 413-12-7

Tasildars Estt Rs 5442-11-11

27 14 Registration

District Charges

District Registrars Rs. 250 — —

Sub Registrars Rs 699-15-2

Probationary Sub Registrars } — —

28 19 Law & Justice

Criminal Courts

Tra. all: for examining Corpses — Rs — —

24 Medical

Hospitals &c

Tra: all: of Medl Subordinates for Post Mortem exami-nation Rs — 9 — 8 — —

29 32 Education

Grants in aid to Secondary & Primary Schools for Girls

Rs 32 — 2 — 8

To special schools for girls Rs 76 — 5 — 4

(3)	(3)	25 to 29. Altered accordingly.
(3)	(3)	
(3)	(3)	
(3)	(3)	
(3)	(3)	

30	1887 Jany	Amount placed at the personal debit of the Anzur Cash-Keeper	20 - -
31		Charges for the Remittance of Treasures to the Tellicherry Bank	180 - -
32		Do Do	8 - 8 - 6
33		Do Do	2 - -
34		Do to Madras Bank	25 - -
		Amount placed at the personal Debit of the Tahsildars as below for deficiency in Remittances	
35		Melur	4 - 4 -
36		Dindigal	2 - -
37		Palni	3 - -
38		XV Law & Justice Miscellaneous other Items Subordinate Courts Sale proceeds of printed Copies of Judgments Rs 2 - -	
39		XVI Police Miscellaneous Undisbursed Tra: allowance Rs 8 - 1 - -	
40		Vide memo of particulars of Imprests outstanding on the 31st March 86 on account of Minor Irrigation works submitted on 30th July 86	

Pending eventual re-covery	Please recover	30	Recovered in February 1887
		31	
Do	Do		
Do	Do	32	Will be recovered
Do	Do	33	Recovered in March
Do	Do	34. 3. 5. 36	Recovered in February 1887
Do	Do		
Do	Do	37	Will be recovered
Do	Do		
Want of information as to the head of account to which the cost of printing these judgments was originally debited. –	(x) If the charge was debited to "Stationery & printing" a memo of alteration should be submitted proposing the transfer of Rs 2 - - to the credit of that head	38	Will be furnished Regst Alteration 8 cert 24-3 87
Want of particulars of the original debit in the amount of which this sum forms part	(x)	39	Will be furnished Do Letter No 697 18/4/87
Want of information when and how, the difference of Rs 66 expenditure on account of Nilayur channel promised in the memo to be adjusted on receipt of some information, was adjusted.	(x)	40	Will be furnished Do

1887								
1 Jany	Cash Recoveries Rs 13 -							

Fort St. George
Acctt. Genl's office
2d March 1887

No. A.A.
17 D

~~Objection Statement showing the Result of the Chodavara District for March 1887.~~

adjusted as follows:—
"19 Law & justice" "Civil & Sessions Courts". Tra: all: Rs 0—8—"
"24 Medl" "Medl Estt" "Tra: allce of Dist: Surgeons on Inspection duty Rs 4—"—"
"Hospitals & Dispensaries" "Tra: allce" Rs 1—5—"

Please Note

(Signed) W. Donald
Dy. Acctt. Genl.

41 Noted accordingly

(Ol)

Lesk
Asst Dy. DNG
9-2-87

Audit & examination of the Treasury Account of the

Objection Statement showing the ...
Treasury Account of the Madr...

1887 February			
1.		Amount placed at the personal debit of the Tahsildar of Perypatnam for registering Title Deeds	5 - -
2		Do. do for compensation for lands taken	5 9 8 6
3		Charges for remittance of Treasure for Tellicherry	9 - 3 - 3
4.		VIII Assessed taxes Income tax.	
	82.	Deductions by Govt from &c. Rs 715 - 15 - 1 (715 - 4 - 0) 22 Education Grants-in-aid. To secondary &c schools for boys Rs 834 - 10 - 4 (834 - 11 - 1)	
5.		Cash recoveries. 19 - 8 6 (19 - 4 - 6) 24. Medical Services Hospitals &c. Total charges Rs 362 - 3 - 1 (352 - 15 - 1)	
6		Acct. Current between Civil P.W. Acct. Intr. Madras and P.W.D. Madras. (ordinary branches)	
		I. Remittance from P.W.D. to Civil	
		Payments into Treasuries by Officers of P.W.D. Buildings & branch Rs 628 - 8 - (131 - 8 - 4) Irrigation branch 352 - 1 - 7 Tank Division ...	

(3)

No. A.AZ / II.D
of the Audit and Examination of the
District for February 1887

Pending eventual recovery	Please recover.	(183) Will be recovered. Noted. Recovered 31/3/87.
(3)	(Y)	(466) Altered accordingly
(3.)	(Y)	
Altered with reference to the revised schedule of Public Works receipts	(Y).	

7.	14 Registration District charges. District Registrars Rs. 30 " " Sub Registrars 797-6 811-7-6
8.	19. Law and justice. Criminal Courts Tra: all= for examining corpses and wounded persons Rs. 7-8 " 24 Medical. Hospitals &c. Tra: all: Rs. - " " " 7-8
9.	19 Law and justice Jails. Dist: Jail Petty Construction and repairs Rs. " 4-7-10 19. Law and justice Petty Construction and repairs Jail
10.	22. Education Direction Tra: all: of the member of the Educational conference 12-7-4 22 Education Miscellaneous Miscellaneous
11.	Cash Recoveries 12-7-4 Rs. 19-8-6.

(3)	(4)	
(3)	(7)	
		(7&10) altered accordingly
(3)	(4)	
(3)	(3)	

Adjusted as follows:–
5. Land Rev: Colln &c.
Estts.– Fra: all: of
Medical Subordinates
Rs 4–9–7.
19. Law and Justice
Criminal Courts.

2.	202	Payments by Results Sub. Vor No 26.			15-2-8
	177.	Pension paid to said Azizuddin for Decr/86 and January/87 Rs. 8 — — — admitted pension for Do from 1st Decr/86 to 7th Janry 87 at 4 Rs. per mensum 4-14-5			
4.	188.	Income-tax refunded to one Perumaul Naikan.			10—
5.	62.	Pay and acting all: drawn for Peon M. Ramasawmi Naik of the Dindigul Talug from 1st to 27th Novr 86. for having acted for Peon Abdulkader of the Sub. Collr's office under suspicion			6-4-8

Protests Govt. Tra: all: of Medical Subordinate Rs-1-2-5 24 Medical Service Hospitals &c. Tra: all: Rs 4-8-.. Excluded Local Funds University fee fund Education I b. charges admissible without detailed audit Rs-9—4—6.	Please note.	(11) noted
Want of Countersignature of the Inspector of schools 5th Division on the Voucher herewith returned	Please return the voucher with the omission supplied.	(12) The sd Voucher has been sent to the Inspector of schools for his Countersignature & will be returned on receipt from him [illegible] Returned with the acct. [illegible] 21/4/87
objected to. The pensioner having obtained a retiring class pension is debarred from being re-employed in Govt Service without the sanction of Govt. Vide. Sec 186 of the C. P. Code.	Please recover Recovered in April 87	(13) Will be recovered as also the amount paid for February in March 1887. [illegible]
(30) the ~~account~~ amount given in the certificate on the bill does not agree with the credit in the account for July 86.	(x.)	(14) Is included in Rs 875-2-6 credited to Income tax, "Deduction of Govt. from Salaries & pensions") vide Income tax bill)
Want of the circumstances under which pay was drawn twice for this subordinate as peon of the Dindigul Taluq from 12th to 27th Novr. 86. It is deemed from the Taluq pay bill for Novr/86 (vide No 200/- in Decr 86)		(15) Before the receipt of intimation that one of the Taluq peons was acting for a peon in the Head Colli office in a temporary arrangement, the pay of the

1887 Feb^y.					
16	246	Pay drawn for 2 extra Ameens & 12 Extra Process Peons of the Madura Taluq at 10Rs & 6 each respectively for January 1887 Rs 102.			
		admitted pay for 2 Ameens & 6 peons at the above rates } 56			
		Diff^e. 46			51-3-7
		Pay drawn for 7 extra process peons of the Trang... Taluq from 5 to 31st of Jany 87) Rs 36-9-1			
		admitted pay for 6 process peons for do } 31-5-6			
		Diff^e. 5-3-7			
17	231	Land Rev Contingency Law charges. In O.S No 12 of 86 on the file of the Sub Judge Madura West Rs 187-4-			
		Cost of due to the Pl^ff in O.S No 282/83 on the file of the D^t Muns^f Court Tirumangalam 83 -			270-4-

90

that pay was drawn for the sanctioned number of Peons viz 22 on Rs 6 each p. m.

Want of authority under which an extra Ameen & 6 Process Peons were entertained in the Madura Taluq and an extra Process Peon in the Tirumangalam Taluq. It is observed that in their Pro No 9352 dated 18 December 1886 the Board of Rev sanctioned the establishment proposed by the Collector viz 2 Process Ameens on 10 Rs each and 6 Process Servers on 6 Rs each for each of the 6 Taluqs of the Madura District.

(X) -

(5) the obtained on the final disposal of Suits.

(X)

fixed number of Taluq peons was passed. There is no double payment as the pay of the substitute has alone been drawn on the Taluq Estt bill. It would appear that the substitute was not allowed the city allowance at Rs 3 per mensem, but full pay which however is admissible under the authority of the Rev. Bd Procs No 449 of 10 March 87.

Treasury Officer's Letter No 127 dated 14 Mar 1887. Since received (16) nil

~~R. T. G.~~

× T. O. Letter No ~~1~~42 dated 25 Mar 1887. Since received (5) will be furnished

Commr ~~Initialed~~

83 -

Commr

18	1887 Feby		Service Postage charges incurred up to 28 February 1887 5889-13 Dt allotment for 86/87 5700 — 189-13
19.			Charges for remittance of Treasure incurred to 28 Feby 1887 Rs 1050. 11, 8 Deduct allotment for 86-87 1050 — excess — 11 - 8
20		234	Customs Contingency Ib Charges incurred up to 28: Feby 87. Rs 153-7, 3 Deduct allotment 86/87: 150 Excess 3-7 3
21		233	Stamp Contingencies I(b) charges Rs 17-8-6
22		235	Magisterial Contingencies Fees to Vakeels paid to 28" February 87 — Rs 1934-3 — Deduct allotment for 86-87 Rs 1800 — Excess Rs 134-3-8
23			Food for stolen cattle Rs 4-8 —

41

(5) to be obtained on the final disposal of suits (29)	(x)	J.O's letter no 442 d/ 18/5 march 87 was since received (18) will be furnished
(29)	(x)	19 + 20 do [illegible]
	(x)	
29		
(29)	(v)	(21) nil
(29)	(x)	(22) will be furnished [illegible]
(29) Vide item no. 6 in the objection statement for January 87	(x)	(23) do [illegible]

Date		No.	Particulars				
	1887 Febry						
24		295	Grant drawn for the S. P. G. High School Ramnad for Feby 87 —— Rs 182 – 10 – 8				
25		148	Salary Bill of Mr. J. P. James Port officer Paumben for Jany 87 Income Tax recovered on 229 Rs Rs 5 - 15 - 5 Do. Do. on 228 Rs - Rs 5 - 15 – Rs 300 less Rs 71-14 = 228-2) — — 5				
25(a)		296	Cheques of the Ramnad Municipality pd. Rs 1262-10-9				
26		249	Tra: allce of the Genl. Dy. Collector Mr. T. Ranga Row Daily allce admitted by the Try officer in lieu of Mileage & Rail-way fare drawn for 27 Jany 87 —— Rs 3 —— Mileage & Railway fare admissible as claimed Rs 5 — Differ Rs 2 —				
27		272	Bill for rent of the Marine office Paumben for Feby 87 Rs 3 ——				
28		139	Salary Bill of Mr. J. E. Hasted Ag. Assist Supdt of Police for Jany 87				Rs 350

The bill for salary of [illegible] for Feby 87 is due for payment in March 87. The Treasury officer is requested to explain how he passed this bill for payment in the month of Feby 87	Please explain	(24) The payment was ordered by oversight & the Accountant concerned has been reprimanded.
Omitting the fractional part of a Rupee the Income Tax due on this bill is 5 pies less than the sum recovered. Pie 5 should be refunded	Please refund	(25) Will be refunded [illegible]
		(25a) Sent on the 11th March 87.
(1)	(X)	
As the distance travelled on the 27 Jany 87 by Road & Rail together is not less than 20 miles the exchange of daily allce for other kind of Tra. allce is admissible Rs 2 may be further drawn	Please note	(26) Noted [illegible]
The bill for house rent for February is due for payment in March 87	(W)	(27) Will be attended to [illegible]
Objected to for want of Orders of Govt appointing Mr. Hastes as ag. asst Supdt of Police Madura he has no lien on that appt	(V)	28 to 30 nil

	Feby 1887			
29		67	Batta to undertrial prisoners in the Dist. Court Sub Jails for Jany 87 Rs 27-14-8	
30		87	Contingent Charges of the Permagudy Munsiff's Court T (b) Charges incurred to 28th Feby 87 - Rs 66-13-11 Deduct allotmt for 86/87 - 58 - - Excess Rs 8-13-11	
31		228	Contingent Charges of the Sivagunga Munsiff's Court Official Postage Charges incurred up to 28th Feby 87 Rs 34-6-6 Deduct amount allotted for the year 3-6-6	
32		223	Paybill of the establishment of the Rev. Settlement Party No 3. Pay drawn for S. Rangasamy Dy of 4th Gumastah, field staff & ag 4th Clerk office establishment for Jany 87	15 - -
33		65	Pay drawn for 2d Class Hospl. Asst. C. Cunnasamy Naidu d d Madura from 1st to 19th Jany 87	21-7-3

(95)

(29)	(V)	
(29)	(V)	
(29)	(V)	36 38 nil
Want of sanction of Govt to his entertainment in the Public Service as his age according to the statement of the Zillah Surgeon Madura exceeds 25 years	(V)	
Held under objection pending receipt of the Report promised by the Treasury officer Bellary with reference to item No. 7 in the objection statement on the Try. Account for Jany 87	(V)	

	Feby 1887			
34		66	Pay drawn for 1st Class Hospl Asst Kuppusami Pillai of the Police Hospital Madura for January 87	55
35	"	113	T.a. allce of 1st Class Hospl Asstt Kuppusami Pillai of the Police Hospl Madura for proceeding to Gudalur Ghaut road works & for returning therefrom	9
36		125	Commission drawn for S.G. Rangachariar of the Registrar's office Rs 100 admitted 50 Deff.	50
37		226	Municipal assessment on the building of the District Munsiff Court of Dindigul to 30th Septr 86	15 12
38		5	Pay drawn for V.K. Ramaswamy Iyer 3rd Asstt Madura College from 1 to 16 January 87	35-2-0

49

want of date & hour at which Hospital Assistant Kuppusami Pillai made over charge of the Police Hospital Madura to proceed to Gudalur Ghaut road works and of the date & hour at which he was relieved at the latter station

(✓)

objected to pending receipt of information called for in the objection No. 66 of Febuary 87

(✓)

want of explanation why a Commission of Rs 1.00 was allowed to this individual. If the District Registrar was on tour during the month & this individual was put in charge of his office, the fact should have been explained on the bills.

(✓)

want of executive Engineers Certificate promised —

(✓)

want of a copy of the Procgs of the Director of Public Instruction permitting Mr. Ramaswamy Iyer to join the Madras College on the reopening

Febry 87

39 Amt between Madras & PWD
Madras
IV Items adjustable by D PW
Payts into Treasury C-O on acct
of PWD Miscellaneous
(Unexpended portion
of jubilee expenses remitted
by the Dy Tahsildar Madre
Kolathur) Rs 1 — 6

40 25 Tr. Office of the Collr & Do
Sub V No 30. Batta drawn
for Mahalyi Tirvengadam
of the Ullampette Dy
Tahsildar's office for
the 21st Octr 86 for
proceeding from Ulsi
lampette to Thadamal
pette & back a distance
of 8 miles — 1 —

41 NB. The form of voucher to be adopted for
refunds of excess collections of Land Rev
is approved of by the Board of Rev in their
april 86 - The Treasury officers attention
printed memo no 12 of the 18th May 86
of Rev that the instructions contained there
for the future.

42 102 Pay of the Spl Hd Constable
N. Christian for April 86. 10 8 —

day after the Colleg...
...rreation.

(v)

45

Want of information
of the circumstances
under which the sum
advanced for Jubilee
expenses of which
the credit forms
part was debited
to public works

(x)

(39) On the day of the celebration of the Jubilee, certain Postal & Telegraph offices were illuminated at the expense of the P.W. Department for which money was drawn on a D.P.W. cheque & the expended portion Rs 1 ub out of the said amount was refunded

(18)

(z)

(40 Will be recovered
... Recovered 18/5/87

...payment want of
...in the one marked
...Rs. no 915 dated 14...
...is drawn to this office
...and he is requested
...are strictly attended

(41) Will be attended to

(17) vide his memo
no 155 of March 87

(z)

(42) Will be recovered

... acct. Gt. officer
23rd March 87

(Signed) W Donald
Dy Acct Gl.

W.R.R.
Ag Ex Dr. W.R.
29-3-87

~~47~~ 46

OBJECTION STATEMENT.
Suppl. Review of items outstanding in the Objn. book of the

Madura DISTRICT.
up to the quarter ended 30th Septr. 86.

~~MONTH OF 188~~

Reply sent 11 April 87

Supplemental Review of items outstanding in the Objection

No.

Objection Statement showing the Result of the Audit and Examination of the

N. B.—This statement must be returned within a week

(1.) Want of Voucher.
(2.) Want of Countersigned Detailed Bill.
(3.) Error in Classification.
(4.) Want of sanction of Government.
(5.) Do. of the Board of Revenue.
(6.) Want of Leave Statement or Certificate.
(7.) Disallowed by Countersigning Officer.
(8.) Want of Disbursing Officer's Certificate.
(a) For I-b Charges.
(b) For I-a and II Charges.
(9.) Want of one anna receipt stamp.
(10.) Batta for halt at one place in excess of ten days is inadmissible.
(11.) Want of details.
(12.) Want of health, age, and vaccination certificate.
(13.) Want of sub-vouchers.
(14.) Want of increment certificate.
(15.) Want of receipt from the party to whom the payment has been made.
(16.) Want of certificate of actual expenses,—Accountant-General's Memo. No. 21, dated 3rd December 1886.
(17.) Travelling allowance is inadmissible for a day on which the Officer does not travel a distance exceeding five miles from head-quarters, or does not return thereto from a distance exceeding five miles.
(18.) Want of particulars in English on Vernacular vouchers returned.
(19.) Want of Last Pay Certificate.
(20.) Want of certificate of date and hour of making over charge at old station.
(21.) Want of certificate of date and hour of taking over charge at new station.
(22.) Want of explanation why travelling Allowance bill was paid without the countersignature of Controlling Officer.
(23.) Want of certificate when and where he heard of the change of appointment.

	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Amounts placed under				
				Advances Recoverable.	Suspense.		Awaiting Clearance.	Service payments for recover
					Receipt.	Charge.		
							Part I	
			Nil					
	1886						Part II	
1	March	57	Balance out of Rs 500 drawn for converting a portion of the civil debtors jail into a quarantine block				118-9-	
2	Aug	280	Contingent charges of the Dy Inspr of Schools Ramnad Range				5-.-.	
3		172	Jails—Petty construction				155-.-.	
4		134	Grant drawn for Agnes Packiam of the A M M Female Normal School Madura for April & May 86				2-5-4	
5	September	205	Contingent charges of the Govt College Madura				9-5-1	

Mr

(4)

A.A.Z.

[...]ks of the Madura District up to the quarter ended 30th September 1886.

Treasury Account of District for 188 .

[...] or the cause of any delay in doing so explained by docket.

(24.) Daily allowance and mileage not admissible for the same day, either one or other may be drawn.
(25.) Want of information whether the appointment was sub. *pro tem.*
(26.) The distance according to Route Book from to is miles, not miles as charged.
(27.) Error in calculation.
(28.) Want of Budget provision.
(29.) Want of Treasury Officer's certificate of original credit in the Accounts.
(30.) Want of information as to the purpose of journey.
(31.) Want of completion certificate.
(32.) Want of copy of the order sanctioning the estimate.

† (*z*) Recover from next bill.
(*y*) Correct office copy of Account.
(*x*) Furnish.
(*w*) Attend to these instructions in future.
(*v*) No action on the part of Treasury Officer necessary.

Nature of error or objection. *	Order of the Accountant-General thereon. †	Explanation or remarks of the Officer in charge of the Treasury.
Nil	Nil	
(2) + (32) - If the amt. was not expended it should be refunded into the Treasy and a report of this having been done sent to this Office. Vide letter to the Super. Genl. of Jails No: 2ACK/3 d/ 7-2-87	(V)	
(2) Vide ABH/2316 d/ 28/1/87 + reminder No: d/ 87	(V)	
(2) + (32) Vide A33a/137D d/ 4th Decr 86 + Reminder 2ACK/7 d/ 8-2-87.		
Want of a certificate that all the conditions on which the grant was sanctioned are being duly fulfilled. Vide final orders d/ 11-12-86 on A35/9581 d/ 25th Septr 86 + reminder 2ACK/5 d/ 8-2-87. Vide also 2nd reminder d/ .	(V)	
(2) Vide A336/4D d/ 7th Feby 87 + reminder No: d/ 87.	(V)	

J. Donald
Dy Acctt Genl.

~~OBJECTION STATEMENT.~~
Review of items outstanding in the Objection Book

Of the Madura DISTRICT.
for the quarter ended

~~MONTH OF~~ 31st December 1886.

Reply sent 15 Feb 87

Review of items outstanding in the objection Book of the M...

~~Objection Statement showing the Result of the Audit and Examination~~ ...

~~N.B.—This statement must be returned within~~ ...

(1.) Want of Voucher.
(2.) Want of Countersigned Detailed Bill.
(3.) Error in Classification.
(4.) Want of sanction of Government.
(5.) Do. of the Board of Revenue.
(6.) Want of Leave Statement or Certificate.
(7.) Disallowed by Countersigning Officer.
(8.) Want of Disbursing Officer's Certificate.
(a) For I-b Charges.
(b) For I-a and II Charges.
(9.) Want of one anna receipt stamp.
(10.) Batta for halt at one place in excess of ten days is inadmissible.
(11.) Want of details.
(12.) Want of health, age, and vaccination certificate.
(13.) Want of sub-vouchers.
(14.) Want of increment certificate.
(15.) Want of receipt from the party to whom the payment has been made.
(16.) Want of certificate that the transfer was made on ... grounds and not at the request of the Officer.
(17.) Want of certificate of actual expenses,—Accountant-G... Memo. No. 46, dated 25th September 1883.
(18.) Travelling allowance is inadmissible for a day on wh... Officer does not travel a distance exceeding five miles ... head-quarters, or does not return thereto from a d... exceeding five miles.
(19.) Want of particulars in English on Vernacular ... returned.
(20.) Want of Last Pay Certificate.
(21.) Want of certificate of date and hour of making over ch... at old station.
(22.) Want of certificate of date and hour of taking over ch... at new station.
(23.) Want of explanation why travelling Allowance bill wa... without the countersignature of Controlling Officer.

	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Advances Recoverable.	Suspense. Receipt.	Suspense. Charge.	Awaiting Clearance.	Service payments for recove...
	1886							
1	October	182	1/4 Pay drawn for 3rd class Hospl. Asstt Sivaguru Mudelly of the Ramnad dispensary for September 1886			Part I	6—4—.	
2	"	131	Balance out of Rs 43-4-. Tra: allce of the establishment of the Inspr. of Schools 5th Dvn.				"—6—.	
3	November	308	Amount drawn for erecting a pillar to place the Raingauge at Vedasundur.			Entered	6—"—.	
4	"	264	Registration Contingencies — Service Telegram Rs 1—"—. Do Postage Rs "—15—.				1—15—.	
5	"		Amt. placed at the personal debit of the Tirupatur Dy Tahsildar for want of Voucher.	9—4—3				
6	"	114	Pay of Local Fund Medical Subordinates while in transit.					3—
7	"	"	1/4 Pay of 3rd class Hospital Asstt Sivaguru Mudelly of the Ramnad dispensary for October 86.				6—4—.	
8	"	296	Law charges in O.S. No: 406 of 85 on the file of the Dindigul Munsiff court.				25—"—.	
9	"	36	Lands Rev Mdl. Contingencies — Collectors Estt Rs 61—5—.					
10	"	272	Do Hd. Asstt Do Do Rs 13—10—6		Entered			
11	"	271	Do Do Do Do Rs 2—12—.					
12	"	139	Do Sub Do Do Rs 3—13—.					
12(a)	"	276	Charge allce. drawn by as: Port officer Rayaratna Pillay & disallowed				7—4—2	
13	December		Balance out of Rs 10 paid at Dindigul for Collectors office circuit expenses —	1—12—11				

Disallowed vide item No: 38 in the objection statem.t for December 1886 & stated by the District Medical & Sanitary Officer to have been remitted to the Ramnad Treasury vide his endorsem.t No: 882 of 18th March 1887.	Please point out credit in the Treasury account	Rd ✓	
Promised to recover on next travelling all.ce bill vide reply of 5th Feby 87 to A/B/K of 27th Jany 87 forwarded M/588/1820 the Treasury Officer.	Do.	Rd ✓	
(2) & (32)	(x)	X Returned	
(7) Vide Proceedings No: 109 of 27th January 1887 & promised by the Treasury Officer to be recovered vide reply to item No: 21 in the objection statem.t for Jany 87.	Please recover.	X Recd	Returned
Stated to have been adjusted in the account for March 87 vide T. O's No: 428 of 14th March 87	(✓)	✓	
Disallowed & promised to be recovered vide Treasury Officer's letter No: 428 of 14th March 87	Please recover.	Rd ✓	
Vide objection in item No: 1 above.	Please point out credit in the Treasury account	✓	
(5) Vide item No: 5 in the Treasury Officer's letter No: 428 of 14th March 1887.	(x)	Attached [illegible]	
Want of a memo in detail as promised in reply to item No: 71 of the objection statem.t for Nov.r 86 showing the distribution of Rs 40 originally allotted for 1886-87 for land. ... Medical Contingencies and of Rs 140 sanctioned on the same account in Board's Pro: No: 1655 of 10th March 87.	(x)	X	
Pending recovery as per A/B/H/5824 of 12-3-87.	Please recover.	X Received with thanks	
Promised to be recovered vide reply to item No: 10 in the objection statem.t for Decr 86	Please recover.	Rd ✓	

	1886				53-1-2	
14	December	236	Repairs to Dy Tahsildars office Mudukolattur		79-9--	
15	"	"	Do to crossbars of the iron doors of Periyacularm Taluq Cutcherry		5---	
16	"	"	Excavating around the Taluq Cutcherry building at Periyacularm		120---	
17	"	"	Erecting a shed in front of the Dy Tahsildars office Tiruvadanai		20---	
18	"	"	Repairing the office Veranda of the Usilampatty Dy Tahsildars office		10---	
18(a)	"	73	1/4th Pay drawn for 3rd class Hospl. Asstt Sivaguru Mudelly of the Local Fund dispensary Ramnad for Novr 85.			6-4-
19	"	145	Travelling allce drawn for 3rd class Hospital Asstt P. Munisamy of the sub Collectors establishmt for holding a postmortem examination & disallowed.			-14-
20	"	222	Law charges — Amt paid to the District Munsiff of Madura being the sum adjudged to be paid to the Plaintiff in OS. No: 35 on the file of the Madura Munsiffs Court		12-12-5	
21	"	146	Land Rev Medl contingencies of the Hd Asstt Collectors establishmt —— Rs 1-4-			
22	"	46	Contribution paid towards an agricultural exhibition held in Madura in 1885		500--	
23	"	73	1/4th Pay drawn for Local Fund Hospl Asstt Barkiam Pillai of Manamadura from 11th to 13th Novr 86 Rs -8- Do drawn for do. Kandasamy of Kamudy from 4th to 10th Novr 86 — Rs 1-2-8		1-10-8	
24	"	108	Pay drawn for 4 days by Sub Asst Surgeon Mrs Nanyashema overstayed his joining time in Novr 86		56-10-8	
					358-?	

(2) + (32)	(x)	
Vide objection in item No. above. Promised to be recovered	Please point out credit in the Try account.	
Vide reply to item No: 15 in the objection statem.t for Dec 86.	Please recover.	
(5) promised Vide reply to item No: 21 in the objection statem.t for Dec 86	(x)	
Want of a distribution list of the budget allotm.t as required in items Nos: 9 to 12 above.	(x)	
Want of information whether the conditions named by the Director of Rev: Settlem.t &c in para 6 of his letter embodied in G.O. No: 450 Rev of 21st April 85 have been fulfilled & whether there remained any unexpended balance and if so when & how the same was refunded into the Treasury?	(x)	
Disallowed Vide ... of 29th March 87 forwarded to the Dist: Medical &c Officer Thro' the Treasury Officer Madura.	Please recover.	
Disallowed Vide this office letter No: 779 of 19th March 87 to the officer forwarded thro the Try officer	Please recover.	

	1886			Part II
1	October	87	Manufacture charges of the District Jail Madura	45-10-4
2	"	96	Tra: all: of the Dy Inspector of Schools Madura Range	5-14-
3	November	152	Repairing the Sub Registrar's office at Nilampatty	34-
4	"	94	Tra: all: of the Dy Inspector of Schools Madura Range	3-2-
5	"	219	Repairs to Police Station at Cullumandum in Thangachimapatty	43-
6	"	148	Repairs to Police Station house at Palni	24-
7	"	220	Repairs to 4 huts at Palakanuth.	52-8-
8	"	209	Contingent charges of the Dy Inspr. of Schools Ramnad Range	52-
9	"	210	Tra: all: of the Dy Inspector of Schools Ramnad Range — Passage money drawn by Mr. Subramanya Iyer from Cocanada to Madras —	65-4-
10	"	276	~~Bill for charge all. of the office of the Port officer Pamban for 2 months + 7 days from 2nd Aug to 7th Octo 86.~~	~~65-12-~~
11	"	52	Grant in aid drawn for the Native High School Madura for 8 months from Feby to Septr 86.	282-15-
12	"	53	do do for October 86	34--2
13	"	159	Grant in aid drawn for the American Mission High School Madura from April 1st ...	141-
				1641-7-5

5

(2)

(2)

(2) + (32)

(2)

(2) + (32)

(2) + (32)

(2) + (32)

(2)

Want of Steamer Agents receipts called for in dAck / 11 of 9th March 1886.

~~(4) fixing the charge ... unpaid ... of the ... Code~~

Want of a certificate that all the conditions on which the grants have been sanctioned are being duly fulfilled.

(100)

(100)

	1888			11-1-2			1641-7-5		
14	November ~~December~~	160	Grant in aid drawn for the American Mission High School Madura from July to Septbr 86				135-—.		
15	"	161	Do Do for Octo 86				45-—		
16	December	246	Repairs to Sub Registrars Office at Ottampaliam				2-14-9		
17	"	57	Grant in aid drawn for the Native High School Madura for November 86				135-7-5		
18	"	71	Do Do for American Mission High School Madura for November 86				45-—.		
19	"	108 of October 86	Tra: all: of the late Vadia-lingam Chetty Dy Inspr of Schools Madura Range					2-13-	
20		108 of Dec 86	Pay for 4 days by which Mr. Rangachariar Asst Director Rev Settlemt: overstayed his Joining time & for which he has been granted extension by Local Govt:				~~51-10-8~~		
							1904-13-7	13-	

52

Want of a certificate that all the conditions on which the grants have been sanctioned are being duly fulfilled & of sanction of D.P.I for the reduction of grant on behalf of Gramamuttuo to Rs 25 Called for in final orders of 29th March 87 on $\frac{ABK}{M583}$ of 22/1/87.
(Do)
(2) + (32)

Vide objection in item No: 11 above.

Do Do No: 14 above.

Disallowed & sanction of Govt required to be applied for thro' the D.P.I for writing the off the amount Vide $\frac{JACK}{9}$ of 25th Feby 87.

Vide objection in item No: 46 in the objection Statement for December 1887

Since disallowed & ordered to be recovered vide letter to the Officer No: 7799 19th March 87 forwarded thro' the J.C.

	1888							
21	Decr.	173	Tra: all: of Mr. Monro Insp. of Schools 5th Divn. — Tra: all. to Ooty & back to Tanjore				~~98-12-~~	

Z.

[...]tract for the quarter ended 31st December 1886 ~~District for~~ ~~188~~ .
[Tre]asury ~~Account of~~

Want of certificate when and where he heard of the change of appointment.
Daily allowance and mileage not admissible for the same day, either one or other may be drawn.
Want of information whether the appointment was sub. *pro tem.*
The distance according to Route Book from to is miles, not miles as charged.
Error in calculation.
Want of Budget provision.
Want of Treasury Officer's certificate of original credit in the Accounts.
Want of information as to the purpose of journey.
Want of completion certificate.
Want of copy of the order sanctioning the estimate.

† (z) Recover from next bill.
(y) Correct office copy of Account.
(x) Furnish.
(w) Attend to these instructions in future.
(v) No action on the part of Treasury Officer necessary.

Nature of error or objection. *	Order of the Accountant-General thereon. †	Explanation or remarks of the Officer in charge of the Treasury.
Want of authority under which Mr Munro proceeded to Ootacamund.	(v)	Since admitted & acquitted
	[signature] Donald Dy Acctt Genl	

No A A2 / 17 D.

Objection statement showing the Result of
of the Madura District for March 1887

March 1887

28. Deposits advances &c.
Local Funds debt account
Incorporated Local Funds.
debt deposit &c
Local Fund Engineers cheques.
Rs. 2887-5-8 --
Advances recoverable

1 March 87. 225 Pension drawn for
Sepoy Ayyayudran Schol
No 10981 ———— 4 —

2 169 List of cheques of the Palni
Municipality paid
in March 87.
cheque No 68 = 802-1-6
do — 94 = 235-5-10
do 87 = 352-5-1

3 238 License tax Refund. 20 —

57

...the Audit and examination of the Treasury Account

objected to, the pensioner having attained a (retiring) pension he is debarred from being re-employed in Govt service without the sanction of the Govt vide Sec [illegible] of Civil pension Code. The amount should be recovered in cash	Please recover	Recovered in April 87 and credited to [illegible] Receipts in aid of Superannuation &c - Miscellaneous
Want of cheques ~~[illegible]~~ promissory with adhesive stamps attached to them	(2)	Since received with the Treasury officer's letter No 660: 25-4-87
(29). In the Certificate given on Sub voucher reference to original credit is made to an ...		

March 27	218	Pay drawn for G. Sheshiah Dy Inspector of Schools Porea Slam Range for 27 & 28th Feby 87 at Rs 125 p.m.	8-4-11
5	305	(Ik) charges of the Paramagudi Dt. Munsiff Court Rs 8-12-3	
6	308	Service postage charges of the Shivaganga Munsiff Court 4-8-6	
7	235	Refund of Magl. Dues Sub voucher No 1 amount refunded to Angamuthu after ~~[illegible]~~ appeal decree No 1 of 87 on the file of the Depy Dy Magistrate	4-

Collections. Income Tax in the account for February 87 whereas no amount appears to have been credited under that head in the account for that month	Noted that such mistakes are not committed in quarterly accounts in future	(3) As appears from the office copy of the order this amount is included with Rs 170 against Collection under VIII Assessed Taxes (Income Tax) in the Ty acct for Feby & not (87)
Want of a copy of Pro. of the B.O.R. transferring Mr. Leslie from [illegible] Tinnevelly to [illegible] Range vide [illegible]	(V).	4 Nil
(28)	(V)	(5) Do (6) Do.
(28)	(V).	
		(7) The copy of judgment has already been sent with sub voucher no 2 to V No 187 for Feby 87.
~~Want of T.A. certificate of the particular amt credited in the Ty acct in which~~ Want of copy of order sanctioning refund	(X)	

8	Sundry		Sub Voucher No 20.				5 —
9		236	19 Land Notice - "Internal refunds" Refund made to Neelamegam Pillai				10 —
10		275	Batta to under trial prisoners in magisterial Lockups in excess of budget provision Rs 138-13				
11		135	Pay bill of the Sub of Res Settlement party No 3 for February 87. Pay drawn for S. Rengasamie Iyer 4th Gumasta Dead bill & of 4th Clerk office bill for Feby 87			—	15 —

51

want of sub voucher [illegible]	(8) [illegible] first thought to be a refund out of [illegible] fine but subsequently found to be a debit under Local Funds & have the total amount of Rs 20 235 4 Rs 6/1 as entered in the Leavy account & c there was not sub voucher to be sent as promised	
	(x)	
want of D Q certificate of the particular amount credited in the Dy acct in which the amount of this bill is included	(x) explain omission	(9) as appears from the office copy of voucher No 236 this sum is shown as credited under d & c other items against Dt Munsiff Court. Gl Fines under XV Law & Justice in the Dy acct. for Nov 84 which is correct.
(28)	(v)	obtained
vide objection No 223 passed in Feby 87 —	(v)	

12	207	Salary drawn for Syed Hogs-rath Albuq Pr Sub Registrar vag Sub Registrar Vadasender[illegible] from 5 to 28 Febry 8[illegible] 21 Rs p m Rs 18 —		
13				N B. The pay of the Registrar absent duty should in futu[re] Registrars & that of for the Sub Registrar
14	273	Secr Ceston Contingencies II(b) charges Rs 18-12 — Service postage — incurred in excess of budget provision 1-11 — 19-13 —		
15	271	Secr Rev Contingencies II(b) charges incurred over allotment 668-2-9 Service postage ovov 552-11 Remittance charges ovo 109-2-6		
16		Binding charges	30-8	
17	94	Contingent charges of the Dor[i]mungalam Munsiff Court II(b) charges incurred in excess of budget allotment Rs 2-10 Service postage (Process) 2 —		
18	211	II charges of the Dorimungalam Munsiff Court — 18-5 —		

58

12	(V)	
Sub Registrar of Poor ... quarters on inspection be debited to Sub. Pro-Sub Registrar acting to Pro Sub Registrar.		13 will be alluded to
(28)	(V)	14 & 15 nil
(28)	(V)	
(5)	(X)	16 This amount is included in Rs 136-8. Sanctioned in P.B.D. Procgs No 8302 - 7 8th Sept. 86 Copy of which, it appears, sent [illegible]
(28)	(V)	17 to 18 nil
(28)	(V)	

19			N.B. It is observed that [illegible] to two distinct major heads [illegible] in contravention of rule [illegible]	
20.		200.	Contingent charges of the Dt. Court Madura - Surplus Process fees refunded to Vakil Sreenivasa Iyengar on behalf of Plaintiffs Arumugam Chetty & others Rs 50 -	
21		1	Salary bill of Mr Hornsey as Sub Collr for February 87.	

57

Nos 94 & 211 include charges [illegible]
"Law & Justice" & 3 "Refunds & drawbacks"
of the Civil acct Code.

19 will be attended to

Adhesive stamps received with the Dept proceeds of 1887. No 258 was sent. (20) Herewith sent

(9)

(x)

(1) Mr Mounsey should forward to this office at an early date a certificate showing the dates & hours at which he took charge of the Sub Collectorate of Madura

(v)

(21) 1. Nil

(2). The house rent of Rs 35 which forms part of his pay is not liable to Civil Fund deduction as supposed by the Pay officer. The correct amount due on that amount is only Rs 22-7-7. Annas 2-3 less deducted should therefore be recovered by further deduction of the subscription due in next salary bill —

Please recover

21(2) Annas 4-10 was recovered on this account by deduction in the salary bill for March paid in April 87 & the recovery of annas 2-3 cannot therefore be met from the above sum the difference (Annas 1-2 & pies 7) being given credit to Mr Mounsey by short deduction in next bill as well as Rs 1-9-2 at Rs 12-7 [illegible] over deducted in the pay bill for March paid in April & for April paid in May 87

22 | | 19 Law & Justice
Refunds
235 Magisterial Rs 676 —
Deduct amount debited
in the account — 671 —
Difference Rs 5 —

23 | | I Land Rev.
Miscellaneous
Recoveries of over payments
in previous years Rs 9-9-6

24 | | XV Law & Justice
Gl fees fines &c
Magisterial fines
Magistrates Rs ~~2928-3-10~~ 2935-7-1
Local & Special funds
Local funds (act IV of 71)
Receipts as per separate
~~Rev~~ account — Rs ~~54134-4-3~~ 45321-4-3
Local & Special funds
Local fund (act IV of 71)
charges as per separate
acct Rs ~~44949-1-1~~ 35768-1-1

25. | | XVI Police
Miscellaneous
Undisbursed travelling
allowance of force drawn
in Jany 87 11-2
~~Unexpended portion of amount~~
~~paid for Jany 87 repairing~~
~~the Reserve Inspectors quarters~~
20 Police Rs ~~6~~ 6
Dt-executive force
Travelling allowance of Police force ~~19-10~~ 18-15
Petty construction &
repairs. Police ~~10~~ 14 —

60

want of debit in the account	Pleas point out. EMI	(22) This amount is included in ~~the shown~~ Rs 44996-6-7 ~~shown under Land Rev Colls & Dy Commissioners~~ under Local Fund shown under reference to item no 9.
want of particulars of original debit	(X)	(23) This amount is included in Rs ~~4.th.st.~~ the sum shown under 5 Land Rev Colln & Dy Commissioners &c. Sett Ib contingencies in the Dy acct as hereunder 2-13-6 is included in Rs 505-13-7 for February 84 16-12-6 in Rs 470-7-1 for 9 May 84
(3)	(7)	(24) Corrected accordingly
(3) Recoveries of payments made in the current ~~[illegible]~~ year should be shown as deductions from charges	(8)	25 to 28 corrected accordingly

6 XVIII Education
Miscellaneous
Miscellaneous. Rs 15-10-6 ~~13-4~~
XVIII Contribution. sale proceeds of old trees in the School Compound
Rs ~~3-6-6~~

7 XXIII. Stationery & Printing
Sale of Gazettes & other publications
Sale of acts & books Rs 122-4-7 ~~80-3-7~~
XXIII Stationery & printing
Miscellaneous - ~~43-1~~

8 Deposits & advances
Local Funds Debt accts
Incorporated local Funds Debt deposits &c
Local Fund Engineers cheques Rs 24043-6-11 ~~49878-3-3~~
Advances recoverable Rs ~~168-3-4~~

9 Account current between civil & post office
Acct between Madras & post office
Receipts as per Ty acct
Rs 33870-7-11
Do as per schedule 33870-4-3
Diff Rs " 3-8

30 Acct between Madras & DPW Madras
IV Items adjustable by PWD
Contribution in aid of Public works
Minor Irrigation works
Miscellaneous (on acct of Nelyg channel) Rs 38-7 ~~-10~~

(3)	(4)	
(3) Sale proceeds of printed copies of judgments should have been shown against sale of acts & books	(3)	
altered with reference to the Local Fund account	(3)	
want of explanation for the differences and a supplemental schedule of receipts for As u 3-8	(2)	The difference of u 3 8 has since been proposed to transfer to Land Rev. Stations in Govt order these office alteration Memo No 1 dated 3rd April 67 -
(5) Contribution received on account of Nelapur channel should be shown against "Minor Irrigation works" under Contribution in aid of Pub Works	(4)	30 & 35 corrected accordingly

31 3 Refunds &c
Stamps
Surplus Process service Fees
Rs ~~95-13~~ 71-8

19 Law & Justice
Civil & Session Courts
I (b) Contingencies Rs 98-12-7 112-1-3

32 5 Land Rev Coll & Settt
Hd & Asstt Collr Rs ~~547-14-2~~
Asstt Collector Rs —
5 Land Rev Collr &c
33 Office rent — Rs 58-8-
Assessment Rs —

34 14 Registration
District charges
District Registrar Rs ~~200~~ 250 —
Sub Registrars Rs ~~682-12-6~~ 717-12-6
Pro-Sub Registrars Rs 15

35 Suspense account
Cash recoveries Rs —
19 Law & Justice
Criminal Courts
Deputy Collr Rs 50-0-0
At Recovery — 6-8 — ~~43-8~~ 53

(3) (7)

(3) (7)

(3) (7)

(7)

(3)

(3) Recovery of Rupees 6-8 appertains to Fees for examining Corpses. [illegible] and as there is no charge under that head in the account to admit of the amount being deducted the sum has been credited to Cash Recoveries — (7)

36		N. B.	Recoveries of over pay deductions from the ... instead of from the ... recoveries appertain ... in future	
37		Page 33 of the [illegible] Total of charges of Criminal Courts excluding one fifth of Land Rev. charges Rs 68-a-6		
38		20 Police Superintendence Tra. all of officers Rs 25-a-a Do of Estt Rs a-a-a		
39		22 Education Inspection Tra: all of Inspr &c. Rs 202-13-6. Total of Inspection charges Rs 1976-15-2 Dr Recovery of Tra: all. 2-7-6 / 1974-7-8		
40		Cash Recoveries Rs 6-8-a		
41.	264 Lab Vo. 13	5 Land Rev. Collectors &c Estts Tra: all a of Estt Rs 841-13-9. Acct bet: India & Madras III Items adjustable by India Miscellaneous — a-a-a		

...ments effected are shewn in some cases as of items under several detached heads of charges ...ticular items of the detailed heads to which the procedure is irregular and should not be adopted		36 Will be attended to.
Error in addition Rs 50 pay of the Tempy: Estt. under the Magistrate having been shewn as a separate minor head total instead of being included in the total charges of "Criminal Courts"	(Y) & (W)	37 Corrected according-ly & will be attended to.
(3)	(Y)	38 & 39 Corrected accordingly
Recovery on account overpaymt. of travelling allce of the Inspg. Estt. Shd have been shewn as a deduction from travelling allce of that Estt & not deducted from the total of all charges under "Inspection"	(Y)	
Adjusted to the credit of the following head 14 Law & Justice Criminal Courts Fees for Examining Corpses Rs 6-8-0	Please note	40 Noted accordingly.
(3) Railway fare paid to the Sergeants & Drivers who came to Madura during the Vice Roy's Visit should have been debited to the Govt of India & not to 5 Land Rev, Collectors & Estts	(Y)	41 Corrected accordingly.

42	148	Tra. allce of Mr Monro Inspr of Schools 5th Division — Mileage drawn for 54 miles from Madura to Sivagunga & back on the 21st & 2d Jany 1887 — Rs 27	
43	109	Salary bill of Mr A Tirumalachary District Munsiff of Dindigal	
44		Amt of circuit expenses of the Collector office drawn at Tirumangalam	150
45		Auzur —	20
46		Balce out of Rs 50 paid for Remittance Charges to Tuticorin —	402-6
47		do do do —	80
48		Amt found short in a Remittance from Palani —	3
49	43	Pay drawn for 2nd class Hospital Asstt C. Cumaraswami Naidu from 1st to 8th Feby 87 —	3-[illegible]
50	264	Lands Rev: Collectors Estt Tra: allce Sub Vor No 10 Batta at 2 annas drawn for Daffadar Kumaraswamy Naik of Periakulum Taluq from 1st to 9th & 11th Dec 86 Rs 1-4 — admitted battas at 1 anna p.h. — 0-10 —	
51		Sub Vor No 16 Batta drawn for Peon Savi Singh of the Madura Taluq for halts at Madras from 26 April to 8th May 86 Rs 0-13 — admitted batta for 10 halts Rs 0-10 —	0-[illegible]

69

The distance from Madura to Shivaganga is 27 miles & 5 furlongs & for the double journey mileage is admissible for 55 miles. Annas 8 may be further drawn	Please note	42 Noted accordingly 43 Nil Noted [illegible]
Mr A Tirumalachary is requested to forward to this office a certificate shewing the date & hour of his availing himself of his privilege leave from which he returned on the forenoon of 7th March 87	(V)	44 Recovered in April 1887 45. Rs 19-3-3 recovered in April 87. The balance will be recovered [illegible]
Pending eventual recovery	Please recover Recd 39.10 [illegible]	46 Rs 19-6-6 recovered in April 1887 & the balance will be recovered. [illegible] 47 Rs 3 recovered in April 1887 & the balance will be recovered. [illegible] 48 will be recovered [illegible] 49 Nil
Want of information of the date & hour at which Hospl. Asstt. C. Cumarasami Naidoo was relieved from dd under the D M & S officer Madura to join at Gudalur ghaut Roads	(V.)	
Disallowed. The pay of this subordinate being Rs 8 he is entitled to batta at one anna only per day	(Z.)	50 Will be recovered Recovered 2/5/87
Want of authority under which batta for halts in excess of 10 days at one place was drawn	(X)	51 As there is no sanction of Govt the amount will be recovered Recovered 1/5/87

2.	784 / 247	List of bills discharged — other Governments —		
53	274	Magisterial contingencies Fees to vakeels — Rs 120 ..		
53(A)		Batta & Tra: allce paid to a 1st class native witness	14 - -	
54.	20	Pay drawn for 1st class Hosp'l assitt Kuppusami Pillay of the Police Hospital Madura from 4th to 28th Feby 87 —	49-1-9	
55		XV Law & Justice General Fees Fines &c other items Magistrates — 25 - - XV Law & Justice Miscellaneous Fines on forfeited Muchilikas Magistrates — 25 - -		
56	89	Grant in aid bill of the East Indian Girls school Madura from April to Decer 86 & Jany 87		
57		N.B		

The Treasury officers a[...]
account code with re[...]
to the Treasury accoun[...]
this month" against "[...]
that corrections if any [...]

Lists submitted are not in the form prescribed in the C.A.C. Fresh lists should be printed in the form given in page 292 of the C.A.C. 1st Vol 4th Edition & made use of in future	67	52 Will be attended to
	(W)	
		53 Nil
(28)	(V)	53A. Herewith sent
(15)	(x)	
		54 Nil
Want of date hour at which he joined the Police Hospital Madura	(V)	
		55 Corrected accordingly
(3)	(Y)	
Want of information why income tax was recovered on pay for Decr 86 & Jany 87 only & not for previous months	(z)	56 Will be furnished

tion is drawn to Rule 11 chapter 32 of the Civil ence to an erasure at page 10 of the appendix in Column headed "add amt. credited in local deposits" & he is requested to see made as directed therein. — 57 Will be attended to

58 V. Excise – Licence &c.
Foreign liquor Licences Rs 200 – –
Miscellaneous —— Rs 390 – 6 – –
IV Stamps

59 Duty on impressing documents
Rs 17 – 8 – –

Fort St George
Acctt. Genls. Office
29th April 1887

66

(3) Vide Boards Pro: 1358 d 16th June 86.	(y) & (w)	58 Altered & will be attended to
Want of the particular detailed head under the minor head "Duty on Impressing documents" to which this sum properly relates	(x)	59 Duty on unstamped paper by Collector under Duty on Impressing Documents

~~(Signed)~~ M. Ferris

More care needed
(Signed) W. Donald
Dy Acctt. Genl.

Madura
Collector's Office
11th May 87
(C.C.) 1086
Dy. Dy Collector

A. VI / 28 D

Objection Statement showing the Treasury Account of the Wadasa Distri[ct]

April 1887

I Land Rev. Miscellaneous
Recoveries of overpayments
in previous years Rs 62-14-11 (86-14-10)

5 Land Rev. Settlement
Field Establishment Rs 1238-10-10 (1266-10-?)

VIII Assessed Taxes
Income tax
2. Deduction by Govt from
Salaries & Pensions Rs 667-12-4 (669-3-8)
3 Land Rev.
Charges of District administration
Ad. asstt Collrs Establishment - Rs 173-3-4 .. (174-10-8)

3. XII. Police
Miscellaneous
Cash recoveries of service
payments in previous years ..} Rs 25-8- (67-?-?)
do Police
District Executive Force (1556-5-9)
Executive Force Rs. 1106-13-9 (1528-5-?)
Horse allowance - 28-15-8

4 Remittances - Cash remittances
or between offices rendering accounts
to the same audit Genl. - - -
Cash remittances between the
Treasuries Collectors - Rs 300-
Small coin Depot. Rs 1500- (1000)

5 14 Registration
District Charges
Purchase of furnitures
Rs 500 (400)
I (b) Contingencies Rs 83-5 (183-6)

Result of the Audit and examination of the | 67
for April 1887 —

(3)	(7)	Altered accordingly
Altered as requested	(7)	Do
(3)	(7)	Do
(3)	(7)	Do
3	(7)	Do

6 19 Law and Justice
Criminal Courts
Fees for copying abkary & Salt Judgments. Rs - 1 - 4 -
Salt Remittances.
Payments on account of Salt Department. - 1444 - 14 - 7

7 19. Law and Justice
District Jails
Salaries
clerical Estt - Permt Rs 281 - 10 - 10 (40)
Warders Estt - Permt. Rs - - (241 - 0 - 10)

8 22. Education
Inspection
Dy Insprs of schools Rs 419 - 5 - 8 (481 - 14 - 11)
Govt schools Gl.
Secondary, schools for boys &c.
Ad masters &c. Rs 368 - - 2 (295 - 8)

9. 22. Education
Grants in aid
70. Secondary &c schools for girls Rs 106 - 6 - 8 (77 - 11 - 8)
Payments by Results Rs 2688 - 12 - 8 (2716 - 4 - 8)

9(a) 174. Charges for registering abkary and opium Muchalikas Rs 74 - -

10 Circuit expenses of the Collrs office drawn at Huzur - 30 - -

11 Amount found short in a remittance from Palni - 3 - -

12 Amt. placed at the personal debit of the Dy Tahr. Ramnad for want of V.T. - - - 1 - 7 -

13 do Tahsildar of Dindigal 9 - 6 - 10

(adjusted in July 81)

14 charges for remittance of treasure to the Madras Bank at Tuticorin - - - 110 - -

15 3 Land Rev-
charges of District administration
Deputy Collrs Rs. 508 - 5 - 7
Tahsildars &c Rs 5669 - 13 - 2

(3)	(y)	6. Altered accordingly
(3)	(y)	7- Do
(3)	(y)	8- Do
Altered as pointed out	(y)	9 - Do
(1)	(x)	9a The voucher i.e. the contingent bill for Rs 74 was sent with its sub vouchers to the Commissioner of Separate Rev for countersignature & transmission to the Acctt Genl's office.
Pending eventual recovery -	Please recover.	10- Adjusted ~~Recovered~~ in May 87
		11 & 12 will be recovered
		13. adjusted in May 87
		14. will be recovered
(3)	(y)	15- Altered.

No.		Ref.	Particulars	Rs.	As. P.
16.		178	Magisterial Contingencies: Mileage overdrawn for a 3rd class native witness for 10 miles — Rs — " — 6 — Do. Do. for 1½ miles Rs — " — 4 —		" — 10 —
17.			Magisterial contingent charges — Rs. 2488 — 10 — 8		
18		171	Land Rev. Contingencies — Costs in Os. Nos: 57 368 & 369 of 86 on the file of the District Court Madura		5 — 15 —
19.		210.	Office rent of Police station houses		15 — 8 —
20		217	Supplemental bill for pay due to 20 first class Process servers of the Permagudi Munsiff's Court for 17 months from Nov. 84. Amt. shewn in column headed "Fines and Saving" Rs 18 — 1 — 1		
21		34.	Grant drawn for Daniel Devadasan of the A M M Female Normal School Madura for March 1887		9 —
22		124.	Pay and fixed travelling allce drawn by G. S Sabiah Dy. Inspr of Schools Periyakulam Range for March 1887	145 —	15 — 6
23.		112	Pay drawn for S Ramaswami Iyer 4th gumastah field establishment and acting 4th clerk Office Establishment of the No. III Rev. Settlemt. Party for March 1887	15 — " —	

69

Disallowed and provided to be recovered — —	Please recover	16. Recovered in the 4 May 1887
8(a) & (b) the certificate printed on the reverse of the bill having been omitted to be signed —	(x) (x)	17. Certificate herewith sent. 18. will be furnished Letter sent [illegible] 14/6
(5) Want of executive Engineers certificate as required by Rule 2 (v) Ch: 5 of the Civil account Code —	(v) but I.O. should not have passed the bill for payment without the certificate	19. Nil. Will be attended to
Want of details:— 1) The months to which this sum relates 2) The amt. appertaining to each month.	(V)	20. Nil
Want of a certificate that all the conditions on which the grants have been sanctioned are being duly fulfilled —	(V)	21. Nil
Want of the copy of the Pro. of the D.P.I. transferring G.S. scholars from West Inneravelly to South Dindigul Vide A.G. / 96-C of 16th april 87	(V)	22. Nil
Vide objection on bill for Jany 87 — —	(V)	23. Nil

24	1887 March	62 & 62	Bill for commission for the Collection of Port dues in January 87. Rs 32-7-11 / Do Do for Febry 87 26-6-7			
25.		231.	Office rent of the Port officer Pamban for March 1887		3--	
26.			Income tax on Port officers house for 1886-87 - - -		1-8--	
27		225	Tax on the Dist Post. Runners pent on Periyacolam to Kodaik anal line — — -		"-4--	
28		257	Paybill of the establishment of the Gl Dy coll's office for March 87 - Rs 72--			
29	April	162	Refund made to Minakshi Sundram Pillai of Manthicolam village and 8 Bros Pro: 2035 d/21-3-87		---1	
30.		224	contingent bill of the West Sub court / Money order commission on Processes		--2--	

(5)

	7° (X) & (W)	24. Will be furnished & attended to
Want of Executive Engineers certificate as required by Rule 25 ch. 5 of Civil Acctt Code.	(V) but (W)	25. } Will be attended to
Want of Ex. Engineers certificate as required by Rule 25 (g) ch: 5 of C. A. C.	(V) but (W)	26. }
Want of information regarding:- the nature of the tax, the period to which it relates, the village to which the tax relates, the Taluq Union. Want of Payee's receipt & Ex. Engineers certificate approving of the assessment.	(V)	27. Nil
Want of information why pay was not drawn for the 2, 3 & 4 clerks. If they were absent either on leave or on deputation, the same should have been noted in the bill and particulars of leave or deputation given in the leave statement.	(X)	28. The 2-3-4 Clerks were not absent; but their pay was not [illegible] pending disposal of a reference to the Collector regarding the apptt to the 2nd clerks post consequent on the suspension of the Sub pro tem 2nd Clerk
Want of the circumstances under which the amount was originally credited to XXI Stationery & Printing to which head it is now debited. It is observed that the Bd of Rev. in their Pro. No 2035 Rev. d/ 21 March 87, sanctioned the refund Rs 7-13-4. being the amt. paid on account of land sold for arrears of Rev.	(X)	29. Of the sum of Rs 7-13-4. being the price of printed notices of demand which was credited to XXI Stationery & Printing was refunded by debit to that head
Want of circumstances under which this charge was incurred.	(V)	30. Nil

April		Suspd. pay bill of Salagpatt —	
31	252	Pay and Allowce overdrawn for G. Kristna Row, ag. gumastah, Madura Talug for Feby 87 —	1-8-
32		Pay drawn for Veerabadra Pillai gumastah Tirupathur Dy Tahsr office for Novr 86 do-15 —	--4-
		Admitted — Rs-14-12- diffce.	
32(a)		N. B. The Treasury officer is requested on behalf of the Imperial Institute ... "Subscriptions to the Imperial Institutes" ... between India & Madras" —	
33.	253	Pay bill of the Talug Estt. Sub Protem pay drawn for Ag gumastah Ramakrishnier of the Madura Talug for March 87	15--
34		Do - Do for Do. Marimuthu Pillai of the Tirumangalam Talug for Do — —	15--
35	282	Payments by Results Sub Tr No - 9 —	4-12-10.
36.	65	Pay bill of the Estt of the Dredge & Workshop Pamban —	
		Pay drawn for clerk Ethirajulu for 22nd & 23rd March 87.	--15-6
		Do — for Blacksmith Rackappany for Do	--15-6
		Do. for Carpenter Ramappany for Do	--15-6
		Do. for Syrang Kuttien for Do	--15-6

Disallowed & promised to be recovered	(L)	31	Will be recovered
The amount be drawn for future payment in the bill for Novr 86. as Rs 14-12- only amount having been shewn in the column of "Fines & savings".	(L)	32	
to show all subscriptions received in his treasury under a separate sub. head be opened in Manuscript under "account"		32(a)	Will be attended to
Want of information as to how the vacancies were caused in the Estt charged Dy Collrs office in consequence of which Velusawmi Servai & Subba Row of the Madura & Tirumangalam Taluqs respectively were deputed	Do.	33 & 34.	Velusawmi Servai 1st Gumastah Madura and Subba Row 1st Gumastah Tirumangalam have been appointed as Sub. Protem 3rd & 4th clerks respectively of Dy Collrs office in foreign service consequent on arrangement the transfer ~~[illegible]~~ of 2nd clerk Subbarayer as Ramnad Estate [illegible] clerk, Nagasawmyayer as Sub. [illegible] clerk [illegible] 4th clerk Collrs office in the place of [illegible] clerk V.R. Govinda Row appointed as Ramnad Estate clerk
Want of counter-signature of the Inspr of Schools 5 Division on the Vr. herewith returned.	Please return the voucher duly countersigned by the Inspr. & explain why incomplete bill was paid	35.	The voucher will be returned on receipt from the Inspr of Schools to whom it is sent for countersignature. The payment was made by the [illegible] Dy Tahsr by oversight
As the 3 months notice from 22nd Decr 86. vide memo from Post office Madras No 72 of 24-2-87. expired on the 21st March 87 explanation should be furnished as to why pay for the individuals was drawn up to 23rd idem inclusive	(L)	(36).	Nil

No.	Date	Voucher	Particulars	Amount
37	1887 April	6.	Pay drawn for S. Swamy Iyer 1st asstt. Madura College for March 1887 . Rs- 135 — — admitted . . . Rs- 125 — — Diff —	10 —
38		111.	Salary bill of Mr. S Renga chariar asstt. Dr. Rev sett. No III Party —	
39		69.	Mileage drawn by Mr Hasted asstt. Supdt of Police for 28 miles travelled on the 3rd & 4th March 87 & for 68 miles travelled on the 20th & 21st idem —	48 —
40.		167	Two days daily all. drawn by Mr S. Renga Row [illegible] cl. Dy collr for the 3rd & 4th april . . . 1887. Rs. 6 — — admitted 1 days all. Rs 3 — — Diff	3 —
41		4	Mileage drawn by Mr Hasted asstt Supdt of Police for 51 miles travelled on the 10th 11th & 12 Febry 87	25-8 —
42		68	Mileage drawn by Mr Hasted asstt Supdt of Police for [illegible] miles from Vegapattam to Kodambady & back —	Paid —
43			Amount drawn as difference between daily all. of Rs 4 & Railway fare Rs 1-14 — + Mileage Rs 2 — — Rs — 4 — — Correct amt. — — 2 — Diff.	a-c

72

Want of information
how S. Swamy Iyer became entitled
to the 1st increment on 1st March 87. whether
he held substantively the app^tt on
Rs 125-10-175. for 2 years or whether
he acted in or held substantively
the same or a similar app^tt for 2 yrs
the period of service taken into account
in calculating the present increment
should be specifically stated

	(V)	37	Nil
Rs 1-6-11. should be recovered and Income tax as pointed by the Exy officer	Please recover	38.	Will be recovered
Information is requested as to the no of miles travelled on each of the days separately a day being reckoned from one midnight to another	(V. W.)	39. Nil.	Will be attended to.
The certificate as to length of absence from head quarters printed at foot of bill has not been duly filled up. The information should now be furnished pending which Rs 3 will stand under objection	(V) (W)	40.	do
Information is requested as to the no. of miles travelled on each day, a day being reckoned from one midnight to another	(V.) (W)	41.	Do
Kotambedu is within the limits of Vizagapatam and the mileage drawn is inadmissible	(Z)	42	Will be recovered
(Z)	(Z)	43-	Do

4 April	237.	Salary bill of Mr Henry Ag 1st Dt asstt Collr for March 87 –					
5	169.	Tra. allce of Mr. C. E. Henry Ag 1st Dt asstt Collr: Mileage admissible for the 26 March 87 for a distance of 16 miles Ro 8 — Dt. Daily allce drawn — 4 — Diffe Ro 4 —					
46	239	Salary bill of Mr Mounsey Ag Sub Collr for March 1887 Civil Fund subscription due on the salary (exclusive of house rent) of Ro 998-14-3 is Ro 22-7-7 amt deducted – Ro. 24-3- Diffe 1-11-5					
47		II. Customs Sea Customs salaries &c Supdt. &c. 160 — Clerks & Servants } Ro 322 — Ro 162 — }					
48		Pages of appendix to T. A. X Registration Palni. Ro 1 3-2-					

Income tax is due in this bill on Rs 546 only as shown at foot & not on Rs 571 as deducted. Rs 10-5- overpaid may be drawn by less deduction of income tax due on next salary bill.

Pay Rs - 583 - -
a/c 23-6-5 | 38 - 6 - 5
Less 15 - - | 546 - 9 - 7

Fixed travelling allce cannot be exchanged for daily allce but for other kinds of travelling allce admissible under chapters X to XII of the C. S. a Code.

Mr. Henry is therefore entitled to mileage of Rs 8 for the 16 miles travelled on the 26th March 87 & Rs 4 may be drawn on a suppl. bill.

Rs 1-11-5 overpaid on account of Civil Fund subscription may be redrawn (less income tax pies 10 short deducted on this account) by less deduction of Civil fund subscription due on next pay bill.

Mr Dromsey is requested to expedite the transmission of the certificate of his taking charge of the Madura Sub Collectorate called for in G.A. 224 of 22-4-87.

(3)

Want of particulars as promised

Please note

Please note

Please note

(Y)

(X)

44. The amount has been taken credit in salary bill for April paid in May 87 already shown by the Treasury officer

45- Noted.

Paid 26.7-87

46. Noted. Begs to state that the pointed out in item No. 21 of the objection statement for Nov last Rs - 203 will have to be recovered & so the excess payment of Rs 1-11-5 less income tax now ordered to be given credit to Mr Dromsey will have to be reduced by as 2 and pies 3. Intimation of this has now been given to him.

47. Altered accordingly

48. Particulars furnished vide this office letter No 765 / 14-5-87

XIX Medical
Contributions
Contribution from Municipalities
on account of supplies from the
Med'l Depot. Rs 579—9—6—
Sett between Civil & P.W. Ordinary branches).
Sett bet: Madras & P.W.D. Madras
1. Remittances from P.W.D to Civil
Payments into treasuries by
officers of the P.W.D
Buildings & Roads Branch
Rs. 1301—7—2—

51. Vide Plus & — Memo.
Objection Book advances
Bale. of Last month
brought forward Rs. ~~4829—1—2~~ 168—2—6

Do — Do
Deduct. amt. credited
in this month. Rs. ~~76—3—11~~ 56—9—9

Bal.— . . Rs. ~~4751—7—3~~ 255—6—7

52 Plus & minus Memo. —
Rev.: advances
Land Improvement act
(Famine) Rs 536—

Advance in case of distress
Rs. 536—
Excluded Local Funds

53. Port and Market funds
Act XV of 1875
Marine Rs. 691—2—7

Want of particulars promised —	(20)	49. The Contribution was paid by the Dindigul Municipality for medicine supplied for 1886-87.
The Pub = Works Divn. to which this amount relates was omitted to be inserted in Column 4 of the schedule of Pub. Works receipts — — —	(20 & W)	50 – Rs 111-2-10 relates to Madura Division Rs 190-4-4 to Ramnad Dn. Begs to add that as the Ramnad Dn was amalgamated with the Madura Dn the total amount was shown in lump sum
Altered with reference to the annual statement of objection Book advances for 1886-87 d 18 April 87	Please correct office copy & state how the red ink figure viz. Rs 4829-1-2 was arrived at	(51) Corrected accordingly. Begs to state that the amount in red ink viz Rs 4829-1-2 seem to have been arrived at by showing in the +&– Memo the advances made in other Dn as well as recoveries made in this for other Dns from time to time. It is difficult to find out from the records at this distance of time how this sum has been arrived at. Rs 1582-2-6 will now be taken as the correct balance & the instructions given in the case of the amounts credited in the month attended to
Rs. 56-9-9 only should have been shewn as the Diff. Rs 19-10-2 appertains to advances made in other District	Please correct office copy & attend to the instructions in future	
(3) Sideraud – Memo. for March 87 (53) Manuscript headings were opened in the Account and portions of the sum as per margin shewn against them. This course is objectionable & should be discontinued. All the items of receipts should be shewn opposite to their appropriate printed heads in the account —	Please correct office copy	(52) Corrected accordingly & will be attended to
	(W)	53. Will be attended to. Begs however to state that in cases for which there is no appropriate printed heading in the Dy acct. manuscript heading becomes necessary to be opened

4

22 Education - Inspection
Salary of the Dy Insprs of
schools, their Establishment,
Contingencies & Tra. allw.
Rs 726-11-5.
½ of the charges
debited to Provl. Rs 363-5-8. | 363-5-9

Fort St George
Acctt Genls office
26th May 1887

75

Half of the cost of Dy Insp.r of schools including charges on acctt of Establishments Contingencies & Travelling allce should be borne by Local & Imperial Fund vide this office circular No. dated Febry 1887.

Please recover & explain omission

54. The actual amount of the cost of the Estt of the Dy Inspr of Schools for April could be ascertained only after the close of the Treasury account for that month and so half the cost thereof was ascertained & recovered & credited in the month of May 1887. Beg to state that the same procedure will only have to be followed for the future.

Signed. W. Donald
Dy Acctt Genl

(Signed) M Krishnaier
(O.C.) Ag. Tay Dy Collector
7/6/87

No. A.A. / 32.D

Objection Statement showing the result of the Madura District for May 1887

1887 May	Vide appendix to the Try account – Page 4:–
1	Received from the Tahr of Tirumangalam unexpended portion of amount advanced for petty Construction & repairs in March 87 Rs 3-8-"
2	do — do — do Rs 5-1-10
3	Balance of the amount drawn at Hunsoor for Collectors office circuit Expenses 38-9-"
4	Amount placed at the personal debit of the Tahr Tirupatur for want of Voucher — 1-5-1
5	do — do Shivaganga do 4-13-6
6	Charges for remittance of treasure to Tuticorin — 320-"-"
7	Cost of taking remittance boxes to Railway Station 4-8-"
7(a)	20 Police District Executive force ~~Rs 10934-7-1~~ 10704-15-1
	[illegible] Rs 231-8-"
	Rs 4-"-"
8	XIX Medical Lunatic Asylum receipts Rs ~~3"-13-3~~ 6-"-"
	Adjusting heads Contributions from Local to Provincial — Contributions on account of maintenance of Lunatics Rs 30-14-3
	A/c between C & P. W. (ordinary branches)
	acct: bet: Madras & P.W.D Madras
	IV. Items adjustable by P.W.D payments into Treasuries by Ct. officers on account of P.W.D Rent of Govt Buildings
9	Rs [illegible]

The Audit & Examination of the Treasury Account.

76

Want of the No. of Voucher paid in March & the particular items in which these sums are included	(X) & (IV)	1 & 2 These sums are included in Rs 302-15-10 of Voucher No. 244 for March 1887. Will be attended to.
		3 & 4. Will be recovered.
Pending eventual recovery	Please recover	5. Adjusted in June 1887.
		6 & 7 Will be recovered.
(3) Vide this office memo No. 13 of 16th April 1887	3.	7(a) & 8 Altered accordingly
Altered with reference to L. F. accounts.	(7)	
Want of the period to which the rent relates	(X) & (IV)	9. The rent relates to April last will be attended to

10	200	9. Excise Collector's &c Establishment. Registration fees B 20-"-" Fees for Copying Judgments B 4-7-1 Cash Remittances &c Salt Remittances Payments on account of the Salt Depth. B 2111-14-2 2075-7-1	
11		20 Police Dist Executive Forces. Hospital Charges. 89-8-" Hospitals Astts B "-"-" 24. Medical Medical Estt Reserve Medical Subordinates Hospital Astts B 8-2-8 42-10-8	
12		22 - Education Govt Colleges Genl Masters &c B 420-5-8 471-8- Govt Schools Special Training Schools Hd Masters &c B 43-5-4	
13		24. Medical. Medical Estt Reserve Medical Subordinates Other Tra: allowances B 13-4-8 Hospitals &c Grants to Hospitals &c Travelling allowances B 120-7-0	
14		26 Scientific &c departments Other Agricultural Services Local Cattle disease Inspectors pay &c ——— B 70-4 — Veterinary Charges Prevention of Cattle diseases Local Cattle disease Inspectors pay B 59-"-" — Do — Travelling allowance 4-"-" — Do — Service Postage — 3-"-" — Do — Con. Charges — 3-"-"	
15	40	Pay of Salt &c Estt for April/87 B 489-12-9	
16		Vide +d — memo Objection Book &c Remarks Closing Balance : 518-5-1 B 8118-4-7	

(3). (4)

(7) & (X) Altered. The Contingent bill or the voucher was as usual sent to the Commissioner of Salt, Abkari & Separate Revenue for countersignature and for eventual transmission to the Acctt General's Office & only the Treasury receipt sent.

(7)

(3)

(7) 7 11 to 13 Altered accordingly

(3)

(3) (7)

(3) Vide this office Memo No 138 of 16-4-87.
The headings as per margin should have been opened just above "Botanical & other Pub. Gardens."

(7) & (X) 14. Altered. Will be attended

(1)

(X) 15. The voucher, it appears, was alrea[dy] sent. However a duplicate has no[w] been called for from the Inspector of Sa[lt] Pan Madras Circle & it will be se[nt] on receipt.

Sent 26.7.87.

The sum of Rs 300 advanced to ... Ricketts being recoverable ... the Malabar Dt. was taken in ... books of this office against them ... trict.

Please alter the office copy of the Acct

16. Altered accordingly

17		Cash Recoveries Rs 4-8-6	
18		22-Education-Inspection Salary of Dy Inspectors of Schools, their Estt., Contingencies & Tra: all: Rs 674 deduct Half the Charges debitable to Provl. Rs 337-- Difference	337--
19	192	Refund made to Rajarathna Pillai Chairman of the Rameswaram Union	--14-2
20	238	Refund made to Allapitchy [illegible] of Dhoni [illegible]	3-13--
21	191	Refund of School fees to the students of the Govt College Madras who were admitted as free Scholars	141-8--
22		Half pay overdrawn from 15th Jany to 8th Feby/87 for 1st Grade Hd Constable Venkatachella Iyer as he was on sick leave for the period	10-6-9
23		Pay of Constabulary overdrawn	--6-9
24	164	Pay of Income tax Establishment of Talugs for April /87 Rs 90--	

Adjusted as follows:—
to Scientific & Other Inner Depts
Examinations:—
Contingent Charges
(Special Test?)
Rs 4-8-6

Please note | 17. Noted.

78

Recoverable from Local & Municipal Funds. Vide this office Cir No 1 / 2nd February 1887

Please recover | 18. Recovered in June 1887. Begs to state that the Contribution from Local Funds due for a month will only be recovered in the following month as reported in reply to Item No 54 for April last.

Grant of circumstances which necessitated this refund | (X) | ff. The Chairman of the Ramnad Union paid for 5 copies of Service Books for the use of the Sanitary Maistries &c but which were ordered not necessary for them by the Taluq Board Ramnad. Hence the refund made.

Grant of Countersignature of the Post Officer Madras on the bill. | (V)

Grant of a copy of the Proc. of the D.P.I. No 2439 of 19th April/87 sanctioning free Scholarships to certain Students of the College | (V) | 20 & 21. Nil

(Z) Vide his memo No 347 dated 4th June 1887. | (Z) | 22 & 23 will be recovered & [illegible]

Do | (Z) | 22 & 23 - Recd. for June/87. Form paid in July/87.

Grant of the 4 particular Offices in Taluq Establishments of Ramnad recommended by the Collector for abolition from 1st April/87 as recorded in Boards Pro: No: 2207 of 9th October/86 reading G.O. No 926 Rev of 27th October/86 | (X) | 24. The 4 particular Offices are Madura, Tirumangalam [illegible] & Periyakulam.

25	12	Pay bill of the Process Service Estt of the District Court for April 87.		
26	219 of April /87	Cost of an Almara & Shelf purchased for the use of Police Hospital Madura		52-–-–
27	189	Land Revenue Refunds — Sub Voucher No 11	17-–-9	
28		do ——— 12	98-14-9	
29		do ——— 13	57-2-11	
30	168	Acting allowance overdrawn for Ag. Gumastah Subba Iramier of the Vedasandhur Dy Tahsr's office from 16th to 17th April/86 ———		–-8-7
31	198	Land Revn Contingencies:— Amount Paid to Mr Hickey Pleader Dindigul for taking necessary steps towards recovery of Stamp duty Rs 52 awarded to Govt in Pauper Ce. S 20 514/85 on the file of the Dindigul Munsiff ———	10-–-–	
32	197	Tra: all: of the Land Revn Collector & Establishments:— Sub Voucher No 13:— all: drawn for Peon Subba Naick of the Pereacolum Taluqa for halt at Pereacolum on 26th Febry/87 ———		–-1-–
33		Sub Voucher No: 24 Batta drawn for Peon Rungasamy Naick of the Kodaikanal Dy Tahsr Office for march from Vilpatti to Kodaikanal at a distance of 3 miles on 12th March/87		–-1-–

79

...6 of the ... the total amount ... grant granted including ... thereon should have been entered against the names of Process Writer Venkataramier & 2nd class Ameen Ramasawmy ...	(V)	25. nil
(7)	(Z)	26. Recovered on Voucher No 170 for June/89.
(13) promised	(X)	27 to 29. The Taluk Tahr has already been ~~requested~~ directed to submit the Vouchers & a reminder has now been sent. They will be forwarded as soon as received. Sent 9.7.5 under a ...
		30. Recovered in Voucher No 166 for ...
Disallowed & promised to be recovered	(Z)	
(5)	(X).	31. Will be furnished
Disallowed. Tra: all: for halt at the Hd. Quarters Station is inadmissible.	(Z)	32 to 37. Will be recovered.
(17)	(Z)	Orders sent to Hd ... 17/11 ... Recovered ... 87.

34			Sub Voucher No: 32 – Batta drawn for Peon Tirumalai of the Tirumungalam Taluq for march from Sedumangalam to Tirumungalam a distance of 4 miles on 8th Nov/86 —				" – 1 – "
35		177	Pay bill of the Dy Inspector of Schools North Dindigul Range for April/87 — Ag: all: at R 15 p. m. drawn for V. Sivarama Kristna Sastry from 22nd to 30th April/87 R 4 – 8 – " Admitted at R 7 – 8 – " } R 2 – 4 – " p. m. for do Diff. –				2 – 4 – "
36		33	Daily all: @ 3 R drawn for the Asst Inspector of Police Mr Hartnell from the 13th Nov/86 for proceeding from Ottapidaram to Devasi Lajamanipuram & back 11 miles — R 3 – " – " Do Do 14th Nov/86 Do Do R 3 – " – " Do Do for 23rd Nov/86 for proceeding from Tenkasi to Shencottah & back } 3 – " – " 10 miles — 9 – " – " Admitted mileage for the Journeys @ 4 as — 8 – " – " Diff				1 – " – "
37		67	Daily all: drawn for Asst Inspector of Police Mr Hartnell for 26th March/87 for proceeding from Vellizur to Nangunéri a distance of 10 miles — R 3 – " – " Admitted mileage at 4 annas } R 2 – 8 – " Diff				" – 8 – "
38		227	Pay bill of the Establishment of the Registration Depts for April/87.				

(17)	(Z)		
Disallowed as according Sub-Memo from the Inspector of Schools 5th Dn. No. 2507 dt. 5th May /87 this Subordinate should be allowed only Rs 7-8-0 per mensem from 22nd April /87 ———	(Z)		Recovd. from Pay Bill for May 1887.
Disallowed. The Inspector being in receipt of permt. monthly allce. can exchange that allce. for mileage & not for daily allce. Vide rule 3 Sec 25 Chap: 5 of the Civil Fin: all: Code.	(Z)		~~from D. ...~~ ~~for June~~ ~~& from in~~ in V. No. 221 of Augt. /87, ~~respect~~
Do ———	(Z)		
Information should be furnished as to the date & hour at which T. Narayana Rao took charge of his duties in the Registrar's office. It is pointed out that his pay from 1st to 25th April the period he acted as Sub Regr. of Tirupparangundram should have been entered under that Sub Registry office & not under the Registrar's office. These instructions should be attended to in future similar cases	(V)	38.	Nil

39		129	Service Postage Labels purchased by the Inspector of Schools 5th Div:				20-"-	
40		121 of April/87	— do — do —				20-"-	
41		172	Pay bill of the Civil Apo: in Ch: of the Municipal Dispy: Palni for April/87 — Rs 16-10-8					
42		159	Pay bill of the Dy: Profess Estt for April-87 — amount deducted as refund of gratuity Rs 47-15-"-					
43		179	List of Bills discharged Other Governments — Voucher No: 2 Remittance Transfer Receipt drawn by the Try: of "Hyderabad Dekkan" Rs 12-8-"-					
44		197½	Tra: all: of Mr C. E. Henry Hd. Asst Collr — Double 1st Class fare drawn from Vellore to Dindigul on 2nd Febry/87 — Rs 50-2-" admitted Rs — 46-14-" Diff					3-4-
45		151	Salary bill of Mr C. H. Mounsey Sub Collr: for April/87 —					

(18)	Please return the Voucher with the omission supplied.	The Vouchers are herewith returned with the omission supplied.
(18) ———	—— Do ———	
		81
Want of Leave State = ment	(V)	41. Nil.
Want of the names of the subordinates from whom this amount was recovered & the Nos: & dates of Govt. Orders in which Gratuity was originally sanctioned to them. Such particulars should always be given in the margin of page 9 of the Try: Account.	(X) & (W)	42. As appears from the office Copy the required particulars as under* are given on the reverse of V No 159 & the amount only was as usual shown in the Try. Account, but the same will in future be given therein also. * J. Gopal Naidu Ldlomps G.O. No 731/5-8-84 Rs 27-4- Annasami Iyer — Compr. Do No 982/19-9-84 10- Ayasami Pillai — Compr. Do No 1002/19-9-84 8-10 Ramatchia Pillai Pressman Do No 1357/28-11-84 4- 47-15-
The amount should have been shown under "India" as the Try at "Hyderabad Dekkan" is subordinate to "India". Vide list of Treasuries given in page 229 of the Civil Acctt Code 1st Volume.	(W)	43. Will be attended to.
Double 1st Class Railway fare from Vellore to Dindigul via Arkonam which is the cheaper route is Rs 46-14- only & not Rs 50-2-.. as charged for.	(Z)	44. Will be recovered. E W Rae..hart 15-7-85 Recovered Credited in Revenue Try on the 2nd August 85.
Annas 12-7 over paid on account of Civil fund may be redrawn (less decimal pies & short deducted) by less deduction of the Civil Fund Subscription due on next pay bill.	Please note	45. Noted. The bill was paid by the Kodaikanal Try Officer by mistake & he has been warned.
The Try Officer is requested to explain under what circumstances he paid the Salary bill of Mr. Romsey for April/87 on the 30th day of that month in contravention of Rule 8 Chapter 2 of the Civil Acctt Code for Edition	Please Explain	

Salary bill of Mr. E. G. [illegible]

6 57 Ivy. Dr. Ally. for April /87 ——
Income tax remitted on the
Subscription to the Madras
Widows & Orphans Fund
for 11 months @ Rs 65- per
month [on the Salary bills
for April, June, July, August,
September, Novr. December /86 18-9-11
Jany, Febry, March & April
/87]

47

48 61 Tra: all: of Mr. J. E. A. Boyd
Supt. of Police ——
Railway fare for a pony 10-2-–
from Beypore to Coimbatore

Adjusting Heads.
49 Contributions from Local
to Provincial ——
Contributions from Local
Funds (Act V of 84) on account
of education ——
Dy. Inspectors' Estt. Tra: all:
& Contingencies ——
Rs 332-3-1

82

abatement of income tax is admissible on subscriptions to the Madras Widows & Orphans Fund as the Fund is neither a Service Fund nor have the G. I ordered that subscriptions to it should be exempted from income tax. Rs 18-9-11 should be recovered on next bill	(V)	46 - Nil
It is requested that the Try. Officer will in future allow abatement of income tax only (1) on contributions to Insurance Societies (2) on subscriptions to Service Funds & (3) on subscriptions to Funds which the G. I have specially declared to be on a level with Insurance Societies for purposes of allowing abatement of income tax.	(W)	47. Will be attended to.
Information is requested why railway fare was drawn for a pony from Beypore to Coimbatore while Mr. Boyd travelled to Madura	(V)	48 - Nil
Want of the month to which this recovery relates	(X) & (W)	49. The recovery relates to [illegible] will be attended to

50 Port & Marine Funds
(Act XII of 1875).
Marine
Fees & Fines — 35-8-1
Sunday Receipts — ~~105-10-11~~

Port [illegible]
[illegible]

51 | N. B | The Try. Officer is requested to open two subheads "Land Traffic Registration" & "Tea home trade" each.

Fort St. George
Acctt. General's Office
23rd June 1887

To The Collr. of Madura

Objection Statement Showing the [illegible] of the Madura Dt for June 87

1 June 1887 Amount pd for the circuit expenses of the Collectors office at Huzur 50-0-0
2 Do Do at Kodaikanal 30-0-0
3 Amount placed at the personal debit of the Dy Tahr Kodaikanal for want of Voucher 10-0-0
~~4~~ Do Do Kilakarai 130-0-0
4 Remittance charges to Tuticorin 35-0-0
5 3 Land Rev:
"Charges of Dt administration
Pay & leave allowances of Local Fund Audit Clerks Rs 60-0-0
Stationery &c supplied or purchased for the use of the Local Fund audit clerks — Rs 10-4-0
18 Genl. administration
Local Fund Estts in Imperial & Provincial offices

87

(3) (7) Do. Altered.

under "Trade Returns" in Manuscript (...)
and to show the respective charges against
51. Will be attended to

(Signed) W Donald
Accountant General.

Try Collector

...ult of the Audit & Examination of the Try Account

Pending eventual recovery | Please recover.

(1 to 4) Will be recovered.

5. Altered & will be attended to.

PTO

June 87		Pay &c of Local Fund Audit Clerks — Rs 65 " "	
		Stationery &c supplied or purchased for the use of the Local Fund audit Clerks Rs 10 - 4 -	
6		19 Law & justice Criminal Courts. Tra: allce Rs. 5 " "	
		19 Law & justice Criminal Courts. II Contingent Expenditure other than office Contingencies Tra: allce for examining Corpses — Rs 5 " "	
7		19 Law & justice Lock ups Salaries Warder Establishments Permanent - Rs 75 (~~77~~) " " Menial & other Estts Permanent Rs 4 " "	
8		20 Police District Executive force Executive force Rs 1011 - 6 - 3 (~~1021 - 13 - 5~~) Horse allowance Rs 250 - 7 - 2 (~~240 " "~~) Rent — Rs 11 - 4 - (~~9 " "~~) assessment Rs 2 - 8 - " (~~4 - 12 -~~)	
9		20 Police District Executive force. Petty construction &c Rs 249 - 13 - 8 Petty Construction & Repairs (as printed in the Try. account) Police — Rs. ~~249 - 13 - 8~~	

84

Charges of the Local audit Clerks' Establishments should in future be shewn at page 26 of the Dy. account just below the Process Service Establishments under 3 Land Rev. Charges District administrations	(3) ✓ (W)	
(2) Tra: allce drawn for proceeding to conduct a post mortem examination should be shewn just below "Fees for examining Corpses"	(3) ✓ (W)	(6 & 7) Altered & will be attended to
(3) Pay of Coolies attached to Lockups should have been shewn under "Menial and other Estabs".	(3) ✓ (W)	
(3)	(3)	(8) Corrected accordingly
Charges of the Petty Construction and repairs of the Police Deptt should be shown under a new head "Petty Construction & repairs" below "Elephant Charges"		(9) Altered & will be attended to.

10	June 87		Vide Page 2 of appendix to the Try. account - Discount on sale of Stamps overpaid by the Sub Treasury officer Dindigal.	..8
11			Plus & Minus memo of Stock notes for May & June 1887	
12		195	Tra: allce bill of the Land Rev Estt ---- Sub Vor Nos: 10 & 12 - Batta drawn for Peon Suppa naik of the Dy Tahsildars office Uttamapolium for 28th Feby & 15th March 87 for proceeding from Uttamapolium to Cumbam a distance of 5 miles	..2
13			22. Education - Inspection Salaries of Dy Inspectors of Schools their Establishment Contingencies & Tra: allce Rs 200-7-1 Deduct ½ the charge debitable to Provincial 100-3-6	100
14		212	Pay bill of the Registn Deptt for May 87	
15				

Disallowed and promised to be recovered.	Please recover	discount in Dindigul Taluk, the discrepancy of annas 8 & pies 7 had occurred. It will be seen from the undermentioned figures that no recovery need be made.
Omitted to be submitted	Please forward 85	

	Correct amount of discount	Discount actually paid.
At 5 pc on Rs 11740-8-0	587-0-5	586-7-11
4 pc 259	10-5-9	10-14-2
3 pc 1366-8-0	40-15-11	40-9-9
	638-6-1	638-1-10

(17)	(L) Recovered. [illegible] that the erroneous claim was admitted	(11) Sent on the 30th July 1887.
Recoverable from Local and Municipal Funds.	Please recover	(12) Will be recovered. Begs to state that the bill was passed by oversight. [illegible]
		(13) Recovered in July 1887
Want of date & hour at which Syed Nazareth Albaz ag Sub Registrar of Vedasundur made over & took charge of his duties at old & new stations respectively. This information should have been given in the bill. Measures should be adopted to guard against similar omissions in future.		(14). Nil.
A Copy of the receipt of the Life Assurance Company Bombay for Rs 30-12-0 stated to have been paid by M. Madhava Row Sub Registrar Tirupparangunram which should have been	(V)	(15) Herewith sent.

June 1887			
16	146	Suppl. pay bill of the Estt of the Genl. ch: Dy Collector's office for May 87	
17	197	Land Rev. Contingencies Law Charges — Fees for pleader in A.S. No 57 of 86 on the file of the District Court Madura	5-1-8
18		Do. Do. to heirs of the late Govt. pleader in Do. Do.	1-4-
19	27	Pay bill of the District Post Establishment for May 87	
20	137	Land Rev. Refunds Sub Vr. No: 2 amt. refunded to Vadamadura Karupanan Pillay — Rs 71-1-6 Sub Vr. No: 3 Do. Do. Rs 16-5-7	87-7-1

should now be sent to this office thro' the Treasury office	(X)	
The privelege leave of S. Ramasawmy Dy & and the arrangements, if any, made in Consequence of his absence should have been shewn in the Leave statement herewith forwarded	Please return the leave statement with the omission supplied	(16) Returned with the omission duly supplied.
(5) and of information whether these suits are Civil Suits & if so why the fees were drawn & and included in the Land Revenue Contingent bill instead of being drawn on a separate bill and debited to Law & Justice as required by this office Circular No: V d/ 12th May 87	(X)	(17+18) The two sums together with Rs 5-15-0 (Vide Voucher No. 171 for April 87) are covered by the Bd' sanction conveyed in their Procs. Nos 1790/10 8 86 & 954 Rev. 26/5/87. These are civil suits only & by an oversight the expenditure is shown in L R contingent bill.
Want of the date from which the scale of the Dist Ex-Post Estt as revised in Board's Proceedings No: 71 d/ 27th April 87 was brought into force	(X)	(19) Nil
The Circumstances under which the Contents of the bills were received by the Sub-Collector & not by the payees therein named should be stated.	Please furnish the information	(20) These sums were paid to the Sub Collector under orders of the Collector.

21	June 87	109	Pay bill of the Copyists Estt of the Sivaganga Munsiff's Court:— Remuneration drawn for ag Copyist A. Ramasamy Iyer	54-5-2
22		202	Magisterial Contingencies Batta to Prosecutors and Witnesses	74-10-"
23			Tra: allce to Civil apo: of Tiruchuly for proceeding to Conduct a post Mortem examination.	5-"-"
24		139	Refund of Income Tax	
			Rs 271-2-4	

Want of information whether this amount was earned by the Copyist in the month of April 87 alone or in several previous months. If former it should be explained why income Tax was not recovered on the amount as well as on Rs 10 pay drawn for him for April 87.	(V)	(21+22) Nil
Want of the usual detailed statement promised	(20)	Since received
Want of the particular dates on which he made the journey & the distances travelled each day	(21) & State why income [illegible] the bill was paid	(23) Will be furnished. Begs to state that the bill was paid by oversight & more care will be taken in future. [illegible] 13-8-88
It is observed that in some instances the original amounts in the accounts were quoted for original credits while the former have since undergone alterations and the facts communicated to the Treasury officer. It is therefore requested that in future whenever credits in the accounts are required to be quoted reference may be made to the revised figures after alterations.	(W)	(24) Will be attended to.

25	June 1887	218 of May 87	Service Postage Charges of the Inspector of Schools 5th Division.	20 -		
26		29	Bill for Commission for the Collection of Port dues	27-14-8		
27		29(a)	Do. Do.	36-5-7		
28			Suppl. Bill of the District Police Force of 26th May 87 for Rs. 206-4-4 Pay overdrawn on accounts of Constabulary		1-12-	
29			N. B. The Treasury officer is informed the money to Civilians should not be shewn Civil Fund Subscriptions Collected, the above accounts are credited under "Advances Payable".			
30		159	Pay bill of the Collector's Huzur Estt. for May 1887			

(18)

Please return the Treasury Receipt with the omission supplied

(25) The Treasury receipt is herewith returned with the omission supplied.

Order sent 1957

(15) The attention of the Treasury officer is drawn to item No. 24 in the objection statement for April 87 and he is requested to explain why the necessary receipts were not submitted as promised in reply to the above item –

(X)

(26 & 27) The Sub Treasury officers have already been directed to obtain & forward the payee's receipt along with the Personal Deposit cheques & in the cases in question the payee's receipts have been called for.

(7) Vide his memo No. 443 of 18th July 87

(Z)

(28) Recovered in D form bill for July paid in August 1887.

recoveries of advances of passage in future in the Statement of as the amounts recovered on to "Civil advances"

(29) Will be attended to.

Want of the arrangement in which K. Rangachari R. Nageswara Iyer, Saketharama Naidu & V. R. Subraya Iyer were allowed acting allowances from 5th to 9th May 1887 and of information whether these individuals ceased to act Sub protem during the above period in the

(30) These people stood in the arrangement of Insurances arrangement of Ass't Collector's office ... clerk ... Asst Collector's office formerly on Foreign Service & transferred to Tinnevelly and were allowed only act ... allowance during his joining time Sreenivasachari who was formerly Sub protem ... clerk in the combined of Insurances drew full pay instead of ... allowance during joining time & before he was confirmed & when excess has been recovered from his pay for July last (Vide Voucher ...

31		N. B. It is requested that the Salary ... to be prepared in a neat and legible ha... Such as leave, deputation and the like ... headed "Name of Section and of incumb... the incumbent and not in the money ...	
32	78	Paybill of Mr. J. P. James Port officer, Pamben for May 87	
33	31	Paybill of the Sub Collector Mr. Mounsey for May 1887	
34	122	Suppl. Bill of the Med. Officer at Ramnad	4-13-5

8

arrangement of the ... Clerk Hd. asst Collector's office on Foreign Service -		(31) Will be attended to
Future Pay bills may be ordered any explanations of absence shown within the Column just below the Name of Claimants as is now done -		
Neglecting the fractional part of a rupee which is not taken into account in calculating income tax Rs 24 only of the amount drawn on this bill is subject to the Tax - Pies 5 recovered in excess should be refunded	Please refund	(32) Will be refunded. Entered Such 14.9.87 / Bill for Sept. paid in Oct. 87
Income tax due on this bill : Rs. 25 - 4 - 2. Do. deducted : Rs 25 - 5 - " Differce. Rs " " 10		(33) Noted
Mr Mounsey is informed that pies 10 over deducted in this bill have been taken in part adjustment of the Income Tax of Rs " 1 - 3 less deducted in bills for March & April 87. He should therefore deduct from his next bill the balance of pies 3 & not Rs " 1 - 3 as stated by the Treasury officer -	Please Note	(34) Nil
(1)	(x)	Since received

35 June 1887 N. B. The numbers of almost all the accoun[ts]
charge Sides of the Try. Accounts were
of the instructions in para 2 of this o[ffice]
April last. The Treasury officer is requ[ested]
alterations are made in the forms o[f]
submission to this office. He will
particulars of items credited to
appendix to the Treasury accounts,
of account is always observed.

× The stock of forms will be replaced as soon as possible by new ones.

Fort St. George
Acctt Genl's office
23. July 1887

70

heads both on the receipt and
unaltered in Contravention
printed memo No: 13 of the 16"
ed to see that the necessary
the Treasury account before
see that, in giving the account
"Otherwise" in page 1 of the
the numerical order of Heads

(35) Will be attended to.

(Signed) W. Dan[illegible]ll
Dy. Acc[illegible]tant General

Madura
4-8-87
[illegible]

Thompson
Dy Collr

(80)

91

Review of items outstanding in the

~~OBJECTION STATEMENT.~~

Objection Book

Of the Madura DISTRICT.

for the year 1886–87

~~MONTH OF 188~~

Attested 19/8/89

~~Objection Statement showing the Result of the Audit and Examination of the~~ Review of items outstanding in the Objection

No.

(1.) Want of Voucher.
(2.) Want of Countersigned Detailed Bill.
(3.) Error in Classification.
(4.) Want of sanction of Government.
(5.) Do. of the Board of Revenue.
(6.) Want of Leave Statement or Certificate.
(7.) Disallowed by Countersigning Officer.
(8.) Want of Disbursing Officer's Certificate.
 (a) For I-b Charges.
 (b) For I-a and II Charges.
(9.) Want of one anna receipt stamp.
(10.) Batta for halt at one place in excess of ten days is inadmissible.
(11.) Want of details.
(12.) Want of health, age, and vaccination certificate.
(13.) Want of sub-vouchers.
(14.) Want of increment certificate.
(15.) Want of receipt from the party to whom the payment has been made.
(16.) Want of certificate of actual expenses,—Accountant-General's Memo. No. 21, dated 3rd December 1886.
(17.) Travelling allowance is inadmissible for a day on which an Officer does not travel a distance exceeding five miles from head-quarters, or does not return thereto from a distance exceeding five miles.
(18.) Want of particulars in English on Vernacular vouchers returned.
(19.) Want of Last Pay Certificate.
(20.) Want of certificate of date and hour of making over charge at old station.
(21.) Want of certificate of date and hour of taking over charge at new station.
(22.) Want of explanation why travelling Allowance bill was paid without the countersignature of Controlling Officer.
(23.) Want of certificate when and where he heard of the change of appointment.

	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Advances Recoverable.	Suspense. Receipt.	Suspense. Charge.	Awaiting Clearance.	Service payments for recovery.
	1886				Part I			
1	Nov.	52	Grant drawn for Nejurmaniers(?) of the Native High School Madura from Feby to Septr 86				180—	
2		53	Do Do for Octo 86				22-8-	
3	December	51	Do Do for Nov 86				22-8-	
4		146	Tra: all: overdrawn for 3rd class Hospl. asstt. & Munisany(?) of the Sub Collectors establishment for holding a post mortem examination & disallowed.					-14-
5		222	Law charges — Amount paid to the Distt. Munsiff Madura being the sum adjudged to be paid to the Plaintiff in O.S. No: 35/84 on the file of the Madura Munsiff.				12-2-5	
6	7 Feby 87	244	Repairs to the Record Room in the Melur Taluq Cutcherry				30—	
7		244½	Cost of fencing with iron wire the Periyaculam Taluq Cutcherry compound				150—	
8		231	Land Rev — Law Charges in O.S. No: 12 of 86 on the file of the Sub Judge Madura West				187-4	

Rs 254-12-1 paid over drawn for Rajarameen from 22 Dec 85 to 30 Nov 86 dis. allowed and communicated to the manager thro' the Treasury officer in audit slip No: A.311/d.10 of the 25th May 87.	Please recover the Amount of Rs 254-12-1, if the recovery was already effected point out credit of the Amount in the Account.	1 & 3. Rs 254-12-1 has been recovered & credited in the Accounts on the 15th August 1887.
Stated by the Treasury officer to have been recovered. Vide his letter to the Dy Examiner Military Accounts of the No: 283 of 5th July 87.	Please point out credit in the Account.	(4) Amount as it was recovered from the Hospl Asstt by short payment of his pay for June paid in July 87 in the Military Dept in this district.
(5) promised to be furnished vide Treasury officers letter No: 611 of 15th April 87 item No: 20	(x)	5. Specification ~~Portraiture~~ have been applied for & will be furnished on receipt of the same.
(2) & (3) called for in A.336/508 of 10th June 87	(x)	(6.) Sent on the 10th Augt 87
(Do)	(x)	(7) Do on 12 do do
(5) called for in audit slip No: A.314/d.12 of 9th June 87.	(x)	(8) Sanctioned in G.O. 1237/7-6-87

1887				
9	March	43	Pay drawn for 2nd class Hosp. Asst. C Cunarasamy Naidu from 1st to 3rd July 87.	3-12-
10		280	Erecting a pandal shed at Ryacotta	15--
11			Repairs to the jail doors in the Melur Taluq Cutcherry	5--
12			Balance out of Rs 16 drawn for the repairs of the Record room in the Ryacottah Taluq Cutcherry	12--
13			Repairs to the Compound doors of the Ryacottah Taluq Cutcherry	4--
14			Erecting a tiled Veranda in front of the Sheristadar's room in the Ryacottah Taluq Cutcherry	80--
15		281	Repairs to Sea Custom Office at Kila Caraai.	180--
16			Erection of a Chavady at Muttupettai Sub Port	50--
17			do do at Ervady	30--
18			Repairs to the Sea Custom Office at Pamban	381--
19		289	Printing Charges of the Registration Dept.	3-12-

Rs 4-14-1 pay over-drawn for the subordinate from 31st Jany to 3rd Feby 87 both days inclusive disallowed vide final orders of 30th June 87 on ABK/1114 of 2nd May 87 communicated thro' the Treasury Officer.	Please recover Rs 4-14-1; if the amount was already recovered point out credit in the account.	(9) Will be recovered. Reminder is now sent to the Dt [illegible] Officer.
		10 & 11. The Tahsildars concerned have been directed to furnish them at a very early date.
(2) & (3) called for in ABC/578 of 1st July 87.	(x)	
Want of information promised as to the date on which the amount was refunded into the Treasury	(x) & point out credit in the account.	(12) The amount was not refunded into the Treasury but was utilized for fencing the [illegible] wire of the Taluk Cutchery at [illegible] Col am [illegible] detailed bills for Rs 1.67 sent for the same on the 12th instant.
(2) & (3) called for in ABC/578 of 1st July 87	(x)	
do	(x)	
do	(x)	13. Vide reply to items 10 & 11
do	(x)	14 Sent on the 12th Augt 87
do	(x)	15, 16, 17 The Asst Sea Custom Supdt Keelakarai
do	(x)	has been enjoined to have the work completed & detailed bills & completion reports furnished at a very early date.
(7) Vide his Ro: No: 491 of 29th April 87. Vide letter No 1347 / 19-8-87.	Please recover. Letter sent 19-8-87 No 1346. Received 15 Augt 1887	18. Sent on the 15th Inst
	(Sgd) [illegible] 19-8-87	19. Will be recovered

Part II

No.	1886			Amount
20	Octo	96	Tra: alc: of the Sub of Madura Dy Insp: of Schools	5-14-
21	Nov:	94	Do Do.	3-2-
22		209	Furniture for the use of the Ramnad Dy Insp: of Schools	52-
23		160	Grant drawn for the American Mission High School Madura from July to Sept. 86	75-
24		161	Do Do for Octo 86	45-
25	Decr	71	Do Do for Nov: 86	25-
26		108 of Octo 86	Tra: alc: overdrawn by the late Officiating Any. Dy Insp: of Schools Madura Range	2-10-3
				57-9-6
27	Jany	178	Tra: all: of Sub of the Insp: of Schools 5th Div:	
28	Feby	107	Do of the Dy Insp: of Schools Ramnad Range for attending departmental examination	14-9-3
				14-5-2
29	March	223	Do Do Do	
30		97	Petty construction & repairs of the Registration Depts	99-

94

(2) Vide A.B.C. / 43 D + 44 D d/ 5th April 87 + reminder I.A.C.K. / 38 D d/ 10th Aug 87.

(2) Vide A.B.C. / 63 D d/ 10/8/87.
Want of a receipt stamp for the bill for Acts 86 and of the No: & date of the Pro: of the D.P.I. sanctioning the reduction of grant on behalf of Manamuttu Pundit Rs 29 to Rs 25 Vide I.A.C.K. / 35 d/ 8th Aug 87.

(4) For writing off the amount as irrecoverable, called for in I.A.C.K. / 9432 d/ 15th July + 1st July 87 Pres. pending. Vide I.A.C.K. / 39 d/ 11th Aug 87.

(2) Vide A.B.C. / 64 D d/ 10/8/87.
Want of information whether the examination referred to is an obligatory departmental one Vide final orders d/ 6/8/87 on A.B.K. / 4419 d/ 6/7/87.

(✓)

(2) Vide A.B.C. / 55 D d/ 1st July 87 + I.A.C.K. / 37 d/ 10th Aug 87.

	1887			
31	March	195	Petty Construction & repairs of the District Jail Madura	905 —
32		138	Construction of a Shed for Shade Drying Tobacco in the Madura Farm	400 —

Fort St George }
Acctt Genl's Office }
Aug 1887. }

To. The Collector of

Exd.

[illegible]

(2) vide ABG/568 of 1st Aug 87 & 2 AGR/36 of 10/8/87

(V)

(2) & (31) vide ABG/628 of 10th Aug 87.

(Fair)

[illegible signature]

Offg Dy Acctt Genl

96

A.A.Z.

~~Treasury Account of~~ of the Madura for the year 1886–87 ~~District for~~ ~~188~~ .

(24.) Daily allowance and mileage not admissible for the same day, either one or other may be drawn.
(25.) Want of information whether the appointment was sub. *pro tem.*
(26.) The distance according to Route Book from to is miles, not miles as charged.
(27.) Error in calculation.
(28.) Want of Budget provision.
(29.) Want of Treasury Officer's certificate of original credit in the Accounts.
(30.) Want of information as to the purpose of journey.
(31.) Want of completion certificate.
(32.) Want of copy of the order sanctioning the estimate.

† (*z*) Recover from next bill.
(*y*) Correct office copy of Account.
(*x*) Furnish.
(*w*) Attend to these instructions in future.
(*v*) No action on the part of Treasury Officer necessary.

Nature of error or objection.*	Order of the Accountant-General thereon. †	Explanation or remarks of the Officer in charge of the Treasury.

97

Statement showing the [illegible] of the Madura [illegible]

The Dy Collr [illegible] in respect Treasury [illegible] greater accuracy [illegible] as regards the [illegible] of the [illegible]

1 ~~XII~~ Police
Miscellaneous
Miscellaneous Rs 20-9-4
~~20-6~~
1 Refund &c
Assessed Taxes
Income Tax Rs 216-5-8
~~216-2-4~~

2 ~~XX~~ Interest
Miscellaneous
On arrears of Pensionary contribution Rs 9-4
Receipts on a/c of Superannuation "Contributions for pensions &c"
Contribution on account of leave and pension of persons employed by the Court of Wards Rs 279-11-3
~~Rs 279-12-11~~

3 3 Land Revenue
Charges of District administration
Petty Construction & repairs Rs 99-12-
Petty Construction and Repairs (Printed at foot of page 27 of the account) Rs — — —
Rs 99-12-

4 14. Registration
District Charges
Sub Registrars Rs 736-8-
Bo: Sub Registrars Rs 48-4-4
~~34-12-4~~

5 19 Law and Justice
Charges for service of Process under Act ~~VIII~~ of 1865 Rs 152-
Rs 150
19 Law and Justice
Criminal Courts
Service Postage Rs ~~—~~
Rs 2-

result of the Audit and Examination of the
tiict for July 1887.

98

(3)	(4)	
		1 to 6 Altered accordingly
Altered with reference to the note in the margin of pages 8 & 9 of the Try account.	(4)	
(3) Charges of Petty Construction and repairs should be shown as a detailed head under each minor head of account to which they relate not treated as a seperate minor head of account.	(4)	
(3)	(4)	
(3)	(4)	

6			24 Medical Service Hospitals & Dispensaries Tra: allowance Rs Cash Remittances &c Salt Remittances Payment on account of the Salt Department Rs 1328-9-9 Rs 1322-9-9				
7			Amount paid for the Circuit expenses of the Collector's office at Hu...	50			Pending
8			Amount placed at the personal debit of the Lahr of Periyakolam for want of vouchers	0-10-			
9	1887 July	244	Pay drawn for Irrigation Maistry of the Madura Tq for June 1887		20		Want of the Junior Irr... blishment Collector for the year Sanctioned in their ... 31st March
10			Do of Dindigul for April 87		15		
11			Do do for May 87		15		
12			Tra: allowance drawn for Irrigation Clerk Pattabhi ram Naidu		15 8		
13			It is observed that the Treasury officer ... was omitted in the Sub vouchers relating to works ... be avoided in future.				
14		164	Refund of Magisterial funds Sub Vo. No 4		10		
15		30	Pay bill of Police force Pay drawn for 4th Class Insps S. Krishnasamy aiyer for ...				

29

(3)	(4)	
tual recovery	Please recover	(7) Adjusted in August 87.
Do	Do	(8) ~~Will be~~ recovered in August 87
Scale of the ... establishment proposed by the ... of Madura 1887-88 and the Bd of Rev. No 2419 of the ... 1887.	(x)	(9, 10 & 11) The Scale of Estt is as follows Huzur clerk on Rs 20 Madura Taluk 1 Maistry 20 1 Lascar 6 1 Gumasta 10 — 36
		Tirumangalam Taluk 1 Maistry 20 1 Lascar 6 1 Gumasta 10 — 36
(30)	(x)	Melur Taluk 1 Maistry 25 1 Lascar 6 1 Gumasta 10 — 41
order for payment such omissions claimed		Dindigul Taluk 1 Maistry on Rs 15 — 15 148 Total per mensem
(13) promised	(x).	(12). Accompanied the Collector on circuit.
As the Inspector was on privilege leave from 30th June 87 pay for 30th June ...		(13) Will be attended to
	(x)	(14) Nil

1887 July		Horse allowance Do Do					a 5 - 4	
7	214	Custom contingencies - Cost of an iron safe for the use of the Sea customs office at [illegible]				135 - -		
8	204	Pay drawn for Sub protem Dy Sheriff Subbiah Pillai of the Keelacarai Sea Customs office for June 1887				10 - -		
19	211	Land Revenue Contingencies - Law charges in OS No 67 of 87 in the Madura Dt Muff Court				10 - -		
20	81	Salary bill of Mr Tilla nayagam Pillai Dy Collr - Income tax deducted at 5 pies per rupee on Rs 370 - - Rs 9 - 10 - 2. Correct amount at 4 pies Rs 7 - 11 - 4 ; Differ Rs 1 - 14 - 10.						
21	68	Pay for 5th and 6th June 87 drawn by Mr Ranga Rao H Ch. Dy Collr ——— Rs 20 - -					20 - -	

The Inspector is not ... allowance for the 30th as the same was recommended for payment this substitute by the Insp. Gl. of Police in his letter to Govt No 3978 d (10-8-8).		(16) Will be recovered.
Want of the No and date of the G.O. sanctioning the purchase of an iron safe	(Z)	(17) The purchase of the Iron Safe has been sanctioned in Bd. Procs No 570/21.1.86 of the sanction of Govt will now be applied for G.O. ... 88 ...
Want of information of the particular appt in which Lukshman Rao the permanent Dy Shroff has been acting subprotem. His name does not appear in the Salary bill in the section of the Tinnevelly Dy Tahsildar's office	(x)	(18) Lakshmana Rao was Dy Shroff on Rs ... from 1st to 20 & Sub protem ... from ... 21st to 30th June 87 &
	(X)	therefore his name does not appear in the Salary bill
	(19)	Begs to refer to G.O. No 4699/10.8.87 copy thereof sent direct to the Acctt Gl.
(5).	(x)	
Income tax on Salaries is calculated by the month and as Mr Tillanayagam Pillai's Salary per month is less than the limit of Rs 166-10-8 (1/12 of 2000 Rs) Tax is leviable at 4 pies only in the Rupee Rs 1-14-10 should therefore be refunded under Income tax.	Please note	(20) Noted.
The casual leave granted to Mr ... Rao for 8 days from 6th June after he made over charge of the office of the Gl. Ch. Dy Colls and before assuming charge of the office of Dy Colls is inadmissible as in both of these appointments there were other officers doing duty who drew Salary for that period and as Casual leave cannot be granted under circumstances which impose additional ...		(21) Recovered from Salary bill for August paid in September 87

July							
22		74	Salary bill of Mr Thomas Sub collector for June 1857				
23		176	Salary bill of Mr Haitch ag asst Supdt of Police				
24		154	Super Annuation &c			264-3-9	
25		155	assignments & compensation			745-"-4	
26		157	Ceylon pensions			388-7-6	
27		158	do do			173-14-"	

upon the state. Rs 20 drawn as salary for the days should be recovered and the Incometax

… Rs – 8 4 should be refunded. The

4th June has been treated as joining time.

(21) 4 refund the Incometax due to the officer on the account. (b)

As intimated in this office G.O. 253 of 13th June 87 the amount to be recovered on account of incometax is only 5 pies and not – 1 – 3. The difference of pies 10 may be drawn on next pay bill.

Please note. (22) Noted

As pointed out by T.C. anna one must be refunded to Mr Hasted under Incometax being over deduction thro error in calculation. Besides this Mr Hasted is entitled to a refund of 5 pies under Incometax as in respect of the Ag. Allce. drawn on this bill for portions of March and April 87 tax is due after neglecting the fractional parts of a rupee for each month on Rs 103 only. In addition to these two, ten pies more should be paid to Mr Hasted under Ag. allce. for the period he acted as Superdt. as the add. allce. to have been drawn is Rs 104 – 10 – 6 but 104 – 9 – 8 only as on this bill shewn.

Do. (23) Noted.

(24, 25, 26 + 27) Herewith sent

Want of an abstract in proper form signed by the Treasury officer & supported by vouchers herewith sent. (x)

Want of abstracts in proper form signed by the Ty officer and supported by vouch… (x)

1887 July.						
	189	Grant drawn for the S.P.G. Industrial Schools Ramnad for April 1887.				65-2-8
34	126	Pay Bill of Mr J. P. James Post officer Pamban — House rent recovered Rs 13-0-0				
35		Plus & minus memo of Stock notes for July 1887				

(V)

(a) Want of a certificate to the effect that all the Conditions on which the grants have been sanctioned are being duly fulfilled

(b) Want of the sanction of the D P I for the Continuance of grant from 1st April 87 on behalf of G. Samuel Inspector in rattanning & C Marial Instructor in lace making. The D.P. I's Pro: No 4543 of 18th July 87 sanctioned the continuance of grant in the case of the following departments only:—

1. Printing Press.
2. Binding Press.
3. Carpenter Shop
4. Blacksmith's Shop.

(c) Want of information whether the sanction conveyed in D.P. I's Pro: No 4551 of 18th July 1887 has any reference to the grant drawn on behalf of C. Marial Lace Mistress.

(d) Want of explanation for the difference between the sums given in the column headed "Minimum amt to be contributed from Local Sources" in D P I's Pro: No 8490 of 14th December 1886 and those given in that Column in the bill as below:—

	Amt as per Pro:	Amt as per Bill.
1. C. Woolridge	Rs 20 – –	Rs 30 – –
2. G. Samuel	Rs 12 – –	Rs 6 – –
3. Napalingam	Rs 12 – –	Rs 6 – –

Want of credit in the Account. — Please point out —

Want of the plus & minus memo. It is requested that these memo may invariably be forwarded with the ...

(x) & (W)

(33) Nil

(34). Rs 13 – – is included in Rs 1858.3 entered opposite to Sundry receipts & under Marine Subordinate to Port & Marine Funds.

(35) Sent on the 9th August 87

36	14th July	Vide Plus & minus Memo — Rev: advance: Land Improvement Act. (ordinary) closing balance Rs 7192 - 12 — + Rs 50 — 7242 - 12 —				
37	14th July 87	Pay advanced in Acct Generals office & Civil Apo: A.h. Quasi laiming kindly proceedings dd in Madura	50 - -			
38		VIII Assessed Taxes. Income tax. Deductions ~~from~~ by Govt. from Salaries Rs 669 - 13 — 6				

Fort St George
Accountant General's Office
24th August 1887

To The Collector of Madura

Compared
[illegible]

Rs 50 transferred to the debit of this head as per memo of alterations No: 279 24th March 87 & Communicated in $\frac{ABH}{d16}$ of 24th June 87 omitted to be added to the balance in the + and - memo.	Correct official of the + & - memo	(36). Corrected accordingly - Begs to state that the closing balance as per Plus & minus memo is Rs 17192-12 —
Recoverable from the Apo's pay bills in 3 equal monthly instalments	Please add the amount of this advance to the closing balance of "Objection Book advances" in the Plus minus memo & recover the same accordingly	(37). Added to be recovered accordingly.
Want of the usual list of vouchers showing the amounts recovered on account of Income tax	(X)	(38) Sent on the 23rd August 87

Offg Dy Acct General

2-9-87.

[signature]

Dy Dy Collector

Objection statement s[...]
of the Treasury Account of

VIII Assessed Taxes.
Income Tax
Deductions by Govt from
salaries etc Rs ~~643-6-6~~ 642-1-2

19 Law & Justice
Munsiffs Establishment
Rs 922-0-8 922-12-

charges for service of Judl
Process under Act VII of 1870
(court fees Act) Rs ~~3062-6-10~~ 3061-6-2

X Registration
Recoveries of overpayments
in previous years Rs ~~3-6-0~~
XXIII Stationery and Printing
other Press Receipts
Recoveries of overpayments
in previous years Rs 3-6-0

XVIII Education
Miscellaneous
Recovery of overpayment
in previous years
Rs ~~254-12-1~~ 259-12-1

22. Education
Inspection
Tra: all: of Inspectors &
Establishments
Rs ~~233-5-9~~ 238-5-9

XXIII Stationery & Printing
Miscellaneous Rs ~~104-12-8~~ 332-14-6
Adjusting head 78-3-8
Contributions from Local
to Provl Contributions
for printing work
executed by Secretariat
Press Local Board
Madura Rs ~~100-2-11~~ 266-11-11

…ing the Result of the Audit and Examination
Madura District for August 1867. No. H A 7/48 D

105

(3)	(4)	1 to 3 Corrected accordingly
(3)	(4)	
(3)	(4)	
The sum of Rs 26-9-11 credited on account of Ramnad Municipality under XXIII "Stationary &c" has been transferred to adjusting heads with reference to the corresponding debit in the L. F. accounts & the sum of Rs 254-10-10 credited under adjusting heads has been temporarily transferred to "Mis:" under "XXIII Stationary &c" for want of corresponding debit …	(4) The Treasury officer is requested to point out the corresponding debit under adjusting heads in the Local Fund accounts for Rs …	The sum of Rs 254-10-10 being the cost of Stationery articles supplied by the Superintendent of Stationery to the Deputy Inspectors of Vaccination & to the Taluk Boards is debited in the L. F. accounts as under:

Contributions from Local funds on account of Stationary supplied to Taluq Boards &c — Rs 2-54-10-

5 Adjusting heads
Contributions from Local Funds (Act V of 84) on account of pay etc all= of Local Audit Clerks establishment — Rs ~~77-4~~ 75-13-

Do Do on account of Stationary supplied — Rs ~~17-5-~~ 8-9-

6) Acct between Madras and P.W.D. Madras
IV Items adjustable by P.W.D
Contributions in aid of Public works—
Minor Irrigation Works — Rs 218

6a) 20 Police
"Collection of cattle pounds" "Contribution from pounds to municipalities" — Rs 136-9-

7 XIV Registration
District Charges
Establishment of District Registrars — Rs ~~71-~~ 81-5-9
Sub Registrars Rs ~~743-15-1~~ 733-1-11

8 19. Law & Justice
Lockups
Salaries
Warders Establishment Permanent Rs. ~~69-8-~~ 75
Menial &c Establishment

106

		Rs. 86.10.10 against "Contingencies" under (b) Sanitation & Vaccina-tion subordinate to 24 Medical.
		Rs. 168 is included in Rs 201-9-1 shown against "Stationery" under "Contingencies" subordinate to Mis-cellaneous (Grant IV)
(3)	(3)	(5) Corrected.
Want of particulars promised	(x)	(6) The sum of Rs 218 shown opposite to Minor Irrigation Works should have been entered against special advan-ces under Advances repayable; Rs. 213 in adjustment of Rs 713 & Rs. 5 in that of Rs. 505 outstanding against Palni and Dindigal taluks respectively in Appen-dix page 5.
Want of Vor signed by the President or vice president of the Munici-pality concerned and of informa-tion regarding the circumstances under which Rs 136-9-0 are shown as contribution from pounds when the usual adjust-ment of the surplus Pound Fd balce for the quarter ended 30th June 87 was made in the Treasury account for July 1887	(x)	6(a) Rs 136-9-0 is the amount shown against "Other Charges" & not against "Contribution from Pounds to Municipalities" as stated to have been entered in the fair Copy of the Try. Account
(3)	(9)	
		(7 to 9) Corrected.
(8)	(9)	

9			20 Police District Executive force Executive force Rs. ~~10897-8-4~~ 10896-8-4 Horse allowance Rs ~~231-~~ 232--					
6			Amount placed at the personal Debit for want of voucher — Dindigul	1-4-6				
11		108	"31 Miscellaneous" "Rewards for proficiency in oriental Languages, & allowances to Languages Examination Committees"				240- --	
11 (a)	Aug 1	198	Union Tax paid on the Vadasindur Dy Talr's office				2-8--	
12		257	Pay bill of the Taluq Estt for July 187 Pay & acting allowance drawn for Pay Clerk — Venkatasmaries of the latter -mapolayam Dy Tasildar's office for July 1887 Rs 10-- admitted Do up to 23rd Do ——— 7-6-9				2-9-3	
13		51	Govt College Estt pay bill for July 187. Pay drawn for 1st asstt S. Swamy Iyer for July 1887 Rs 135 — — Do admitted 125 — — Difference					10--
14		171	Grants in aid bill of S.P.G. Industrial School Ramnad for May 1887. Grant drawn for C. Woolridge Carpenter Rs 10--					

(8)

(3)	(Y)	
Pending eventual recovery	Please recover	(10) Adjusted in September 1887
		(11) Nil
(1)	(X)	
Want of information of the period to which the tax relates and of sanction of the Board of Rev: for the payment of tax vide M. G. Rev. no 628 of 1-7-87	(X)	11(a) Will be furnished Order sent to Dy. Tahr 5/10/87
objected to for want of information of the particular appointment in which Krishnier the permanent incumbent was acting from 24th July 1887	(X)	(12) Krishnier though relieved on the afternoon of the 23rd July 1887 his substitute Venkateswara Iyer was not relieved before the close of the month. Hence the payment of acting allowance to the latter. Vide Accountant General's letter No 132 / D.A.G of 25-8-80.
Disallowed Mr Swamy Iyer is not entitled to his 1st increment vide final Orders of 31-8-87 on ABK / 13 M of 21st May 187.	(Z)	(13) This sum together with the amount of increment drawn for previous 4 months as well as for August last has been recovered on V. No. 9 for October 1887
		14-17. Nil

		Do. G. Samuel Rattan workman . . .	6 –	
		Do Nagalingum Blacksmith . . .	6 –	
		Do C. Marial Lace work – . . .	1–10–8	23–10–8
15	172	Do for June /87		23–10–8
16	18	Estt. pay bill of Dt. Mufs. Court of Tirumangalam for July/87 Rs 162–6–8		
17	139	Process service Estt. pay bill of the Dt. Mufs. Court Paramagudi for July/87 Pay drawn for Ameen No 12 Muthusami Naik for 6th July /87		– 6 3
18	167	Magisterial refunds Sub Voucher No 20		15 –
19	97	Tray. allowance bill of Local cattle disease Inspector actual expenses drawn for journeys made from 18th to 20th July/87		8–8–
				31–13–8
20	131	Travelling allce. bill of Police Force Travelling allce. drawn for 5th Class Inspector Venkata meyyar Iyengar for journeys made from 8th to 14 Feby. 87 for the purpose of giving evidence in a Court		
21	221	Mileage claimed for Spl. Inspector E. Lazarus Pillay for proceeding from Pudukotta to Madura		

608

Held under objection pending receipt of reply to $\frac{ABK}{20 m}$ d/ 24-8-87 | (Do) (Do) (Do)

(6)

Want of information whether this Subordinate was relieved of his duties on the force or after-noon of the 6th. This informn as well as the period of suspen-sion of Ameen No 13 Palaniyandi Pillay should be inserted in the leave statement herewith returned which should be retransmitted to this office. (Do)

(13) (x) (18) Will be furnished

Want of a certificate signed by the Collectors permitting the Local C. D. Inspectors to exchange his daily allce for mileage for the journey. Vide Pro. of the Board of Rev. No 217 d/ 15-7-87 (x) (19) Herewith sent

Want of information whether this Subordinate has drawn any travelling allowance from the Court. If so why the amount was not deducted from this bill. Vide this office circular No IV of 11-5-87 (w) (20) Nil

Disallowed. The Inspector not having travelled more than 5 miles from the Headquarters in the day, is not entitled to any travelling allowance (Z) (21) Recovered from D form bill for September (V. No. 14) paid in October 1887

			a distance of 5 miles Rs 1-4-„ Dt horse allowance deducted } — „-8-„ Difference				„-12-„
22		180	Travg allowance bills of Income Tax Estt Sub Voucher No 2 Travg allowance drawn for of gumasta N. R. Subbier of the Tiruppattur Dy Tahs office for Feby /87			1-12-„	
23		55	Pay drawn for village Postmaster at Nandigudi for July /87 — Rs 4-8-„ admitted do from 4th July /87 — 4-„-11			„-7-1	
24	„	„	Pay and Contingent allowance drawn for village Postmaster at Saptur from July /87			2-8-„	
25		123	Pay bill of the Regular Estt of the Dt Mj's Court Dindigal for July /87				

109

(22) Accompanied the Dy Tahsildar on Cir-cuit

(30)

(x)

(23 to 26) Nil

Want of information regarding the circumstances under which pay has been drawn for this subordinate from 1-7-87 instead of from 4 - idem the date on which the office was newly opened vide letter from the Post master General no 8705/5 dt 18th August /87

(v)

Want of information as to how pay was drawn for this individual when the Postmaster General in his letter above quoted stated that office at Laptur has not yet been opened.

(V)

It is observed that in the chain of arrangements made in conse-quence of the absense of Hd Clerk Tiruvangadam Iyengar on sick leave the substitutes have been allowed half the pay of the appointments in which they acted and half their substantive pay in contravention of the rules in the P & A. A. Code. The individuals should have been allowed for the

26	69	Supplemental pay bill of the Regular Estt of the Dt Munsiff Court Madura for July/87 — Rs 17-8--	
26(a)	175	Tra: all: bill of the Gl. Charge Dy Collector Mr. Tillanayagam Pillay: — Mileage drawn for proceeding from Cumbum to Periyacolam on 2nd July 87 a distance of 32 miles — Rs 8 — -- -- Mileage admissible the distance according to the Route book being 33. m 5. Fur } Rs — 8-4 — Difference	
27	179	Tra: allowance of Land Rev: Establishment: Sub. Voucher No 18 Trav. allowance drawn for 2nd Gumastah Rama-nadier of Sivaganga Dy Tahsildar's office for having attended the Sessions Court for giving evidence in April 1887	4-12

substantive pay + acting allowance of 1/5 of the pay of the appointment in which they acted. The absentee allowance of the substantive incumbent must not however exceed what remains from the pay of the appointment after provision is made for the discharge of his duties. A fresh leave statement in lieu of the one herewith returned should be submitted | (V) | 110

As Siva Subramania Pillay was on leave without allowances Rs 17-8 should not have been entered in the Col. headed "Pay, acting and leave allowance claimed" against his name and deducted as undisbursed pay refunded | (V)

If the distance given in the bill has been entered by mistake annas 4 may be further drawn | Please note. | 26(a) Noted

Want of information whether this individual obtained from the Court any travelling allowance or subsistence. If so why the same was not deducted from the travelling allowance now claimed vide this Office cir. No IV dated 11-5-87 | (X) | (27) Will be furnished. Order sent to obtain 5/10/87. Information given 10/12/87. Deducted. No travelling allowance or subsistence allowance from the court. Received [illegible] 10/12/87

28	233	Supplemental Pay Bill of the Registrar's Establishment for July 87		
29	211	Pay bill of the Dy Inspector of Schools Establishments Periyakolam Range for July 87		
30	159	Abatement of income tax allowed on Pension [illegible] D. Menainkof 6649 for July 87 on Rs [illegible] paid to the madras widows and orphans Funds. Rs 2-4		
31	134	Salary bill of Mr J.P. James Post officer Periyakulam for July 87		
32	68	Tra: allowance of Dr F. C. Smith the Medical & Sanitary Officer Madura		20-8-4

(1)

Want of information as to the date on and the hour at which Narayana Row made over charge of his duties in the Registrar's office. This should have been given in the bill. Steps should be taken to guard against omissions in future	(V)	(28 & 29) Nil
Information should be furnished why pay was not drawn for Ag. Dy Inspector and his Establishment for June /87	(V)	
The fund not having been declared by the Govt of India a recognized fund abatement of Income tax on subscription paid with it is not admissible. Rs a — 2 — 4 remitted under Income tax should be recovered	Please recover	(30) Will be recovered X Order sent to [illegible] to recover the sum 7/10/87
The income tax recovered on this bill is 5 pies in excess of the correct sum and it should be adjusted on next bill	Please adjust.	(31) Will be adjusted X Extract sent to the [illegible] 7-10-87
Want of information whether Dr Smith was absent from his head quarters for not less than twenty four hours; if not he will be entitled to one day daily allowance and Rs 20-8-0 should be recovered. If he was absent for more than 24 hours he will be entitled to mileage [illegible] miles		(32) Extract sent to the District Medical & Sanitary Officer Madura to have the recovery effected from Dr Smith who is now at Madras X

33	174	Travelling allowance of A. Munro. Inspr of schools 5th Dn Kadaikinil mileage drawn on 29th July 1887 for 36 miles from Madura to Melur & back Rs 18-0-0 Do admitted for 35 miles only Rs 17-8-	-8-
34		Salary bill do Mr Hornsey Ag Sub Collr for July 1887	
35	31	Pay drawn for civil Apothecary A Mori-lammy Mudaly from 7th to 20th July 1887	22-9-4
36	170	Printing refunds made to G. Ranga sami Naidoo Dy Inspector of Vaccination Perungudi	1-9-

112

from Madura to Tirumangalam and back is 48 miles & 6 furlongs as per Route No 150 the Route book i.e. Rs 1-8-0 should be recovered on next salary bill	Please recover accordingly	
		(33) Will be recovered
		(34 & 35) Nil
The distance from Madura to Melur is 17½ miles only Rs 0-8-0 should be recovered.	(Z)	
Rs 3 overdeducted on account of I. Tax may be redrawn as pointed [redacted] office in the attached memo to Mr Mounsey's bill for July 1887	(U)	
The Surgeon Genl's order posting Civil Apothecary A. Masilamony Mudaly to Madura is dated 6th July 1887 and the Dist Surgeon reports that the civil apothecary joined his appointment at Madura on the forenoon of the 21st Idem. The circumstances under which he took 14 days to join his appointment should be stated.	(V)	
Want of information regarding the nature of the refund	(X)	(36) This amount represents the subscription for the District Gazette for 1887-88 including the discount on postage which remitted by the

37		136 of July 1887	Compensation paid to P. Chokalingum Pillay & Kuppanna Pillay for land taken up for public purposes in the Dindigul Taluq Rs 36-2-2	"	"	"	"	"			

Fort St. George
Acctt Gls Office
27th September/87

To the Collector of Mad

113

Dy Inspector of Vaccination Vernagudy Range &c as the Subscription therefor was adjusted in the Aubur as was done in other Cases, the above payment had to be refunded.

(9) (x)

(37) Herewith sent

(Signed) H. A. Sim
Offg. Dy acctt General

[signature]

5/10/87 Dy D. G. Mr

[signature]

114

Supplemental Review

~~OBJECTION~~ of ~~STATEMENT~~.

Items outstanding in the Obj^n. Book of the

Madura DISTRICT.

up to 31st. ~~MONTH OF~~ March 1887.

Supplemental Review of items outstanding in ...

~~Objection Statement showing the Result of the Audit and Examination of th...~~

N. B.—This statement must be returned within a week ...

(1.) Want of Voucher.
(2.) Want of Countersigned Detailed Bill.
(3.) Error in Classification.
(4.) Want of sanction of Government.
(5.) Do. of the Board of Revenue.
(6.) Want of Leave Statement or Certificate.
(7.) Disallowed by Countersigning Officer.
(8.) Want of Disbursing Officer's Certificate.
(a) For I-b Charges.
(b) For I-a and II Charges.
(9.) Want of one anna receipt stamp.
(10.) Batta for halt at one place in excess of ten days is inadmissible.
(11.) Want of details.
(12.) Want of health, age, and vaccination certificate.
(13.) Want of sub-vouchers.
(14.) Want of increment certificate.
(15.) Want of receipt from the party to whom the payment has been made.
(16.) Want of certificate of actual expenses,—Accountant-General's Memo. No. 21, dated 3rd December 1886.
(17.) Travelling allowance is inadmissible for a day on which ... Officer does not travel a distance exceeding five miles fr... head-quarters, or does not return thereto from a distan... exceeding five miles.
(18.) Want of particulars in English on Vernacular vouch... returned.
(19.) Want of Last Pay Certificate.
(20.) Want of certificate of date and hour of making over char... at old station.
(21.) Want of certificate of date and hour of taking over char... at new station.
(22.) Want of explanation why travelling Allowance bill was p... without the countersignature of Controlling Officer.
(23.) Want of certificate when and where he heard of the chan... of appointment.

	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Amounts placed under Advances Recoverable.	Suspense. Receipt.	Suspense. Charge.	Awaiting Clearance.	Service payments for recover...
							Part I	
1	1886 Dec.	222	Law Charges				12.2.5	
2	Jany/87	178	Batta drawn for Head clerk Kristna Row of the Estt. of the Inspr. of Schools 5th Dn. for 15 Dec/86 while on Casual leave				10	
3	March	43	Pay drawn for 2d Cl: Hospl. Asst. C. Kumara-swamy Naidu from 1st to 3d Feby/87.				3-12-0	
4		280	Repairs to Sub Jail doors in the Melur Ty Cutchery				5	
5		281	Repairs to Sea Customs office at Kilakarai				180	
6			Erection of a Chavady at Mulherpettah Sub port				50	
7			Do. Do. at Eravady ...				30	

115

(5) promised
Vide item no. 5 in the Tey offr's
L. 1347 d/ 19-8-87.

(7)

Rs 4-14-1 pay overdrawn, promised to be recovered
Vide item no 9 in the Tey. offr's letter No. 1347 d/ 19-8-87.

(2) & (31)
promised in item No. 11 in the Tey offr's Letter No. 1347 d/ 19-8-87.

(2) & (31) promised
Vide item No.s 15 & 17 in the Tey offr's Letter No. 1347 d/ 19-8-87

(K)

Cons to [illegible] the amount [illegible] No. 419 [illegible]

(Z) [illegible] Recd. [illegible] 2098 for Aug/87 [illegible] [illegible] 11-87

Please recover. 3 [illegible] 14-1 referred [illegible] No. 1108 [illegible]

(K). [illegible] to the above

(K) [illegible] have been [illegible]

	1886			
8	Novr.	209	Furniture purchased for the use of the Dy Insp. of Schools Ramnad Range	52 –
9		160	Grant drawn for the American Mission High School Madura from July to September 1886.	75 –
10		161	Do. Do for Octr. 1886	25 –
11	Decr.	71	Do. Do for Novr. 1886.	25 –
12		145	Travelling allce overdrawn for 3rd Class Hospl. Asst. P. Muniswamy of the Sub. Collector's Estt.	
13	1887 March	195	Jail Petty Construction & Repairs.	905 –

M.

116

(2) Vide $\frac{A 130}{830}$ d/ 10-8-87 & Reminder No. $\frac{D.A.C.K}{44}$ d/ 29th 9-87

(V)

Want of sanction of the D.P.I. for the reduction of the grant on behalf of Gnanamuttu from Rs 27 to Rs 25 promised to be obtained vide managers letter d/ 13-8-87 & Reminder No. $\frac{D.A.C.K}{45}$ d/ 29th September /87

(V)

Stated to have been recovered on 1st 7-87 vide letter from the Controller of Military Accts, Acct. Branch No. $\frac{A 13}{2654}$ d/ 18-7-87

(V)

(2) & (31) promised to be furnished vide letter from the Inspector General of Jails No. 3888 d/ 13-8-87 & Reminder No. $\frac{D.A.C.K}{43}$ d/ 29th Sept/87

(V)

Fair

[signature]

Offg. Dy. Acctt. Genl.

A. Z.

~~Treasury Account of~~ Book of the Madura District ~~for~~ up to 31st ~~188~~ March 1887.

* (14.) Daily allowance and mileage not admissible for the same day, either one or other may be drawn.
(15.) Want of information whether the appointment was sub. pro tem.
(16.) The distance according to Route Book from to is miles, not miles as charged.
(17.) Error in calculation.
(18.) Want of Budget provision.
(19.) Want of Treasury Officer's certificate of original credit in the Accounts.
(20.) Want of information as to the purpose of journey.
(21.) Want of completion certificate.
(22.) Want of copy of the order sanctioning the estimate.

† (s) Recover from next bill.
(t) Correct office copy of Account.
(u) Furnish.
(v) Attend to these instructions in future.
(w) No action on the part of Treasury Officer necessary.

Nature of error or objection. *	Order of the Accountant-General thereon. †	Explanation or remarks of the Officer in charge of the Treasury.

Review of items outstanding

~~OBJECTION~~ in ~~STATEMENT~~.

the Objection Book of the

Madura DISTRICT.

For the Quarter ended

~~MONTH OF~~ 30th June 1887.

Review of items outstanding in the Objection No.

Objection Statement showing the Result of the Audit and Examination of the

N.B.—This statement must be returned within ...

(1.) Want of Voucher.
(2.) Want of Countersigned Detailed Bill.
(3.) Error in Classification.
(4.) Want of sanction of Government.
(5.) Do. of the Board of Revenue.
(6.) Want of Leave Statement or Certificate.
(7.) Disallowed by Countersigning Officer.
(8.) Want of Disbursing Officer's Certificate.
(a) For I-b Charges.
(b) For I-a and II Charges.
(9.) Want of one anna receipt stamp.
(10.) Batta for halt at one place in excess of ten days is inadmissible.
(11.) Want of details.
(12.) Want of health, age, and vaccination certificate.
(13.) Want of sub-vouchers.
(14.) Want of increment certificate.
(15.) Want of receipt from the party to whom the payment has been made.
(16.) Want of certificate of actual expenses,—Accountant-General's Memo. No. 21, dated 3rd December 1886.
(17.) Travelling allowance is inadmissible for a day on which an Officer does not travel a distance exceeding five miles from head-quarters, or does not return thereto from a distance exceeding five miles.
(18.) Want of particulars in English on Vernacular vouchers returned.
(19.) Want of Last Pay Certificate.
(20.) Want of certificate of date and hour of making over charge at old station.
(21.) Want of certificate of date and hour of taking over charge at new station.
(22.) Want of explanation why travelling Allowance bill was paid without the countersignature of Controlling Officer.
(23.) Want of certificate when and where he heard of the change of appointment.

	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Amounts placed under				
				Advances Recoverable.	Suspense. Receipt.	Suspense. Charge.	Awaiting Clearance.	Service payments for recovery.
							Part-I	
1	1887 April	205	Service Postage charges of the Dy Insp^r of Schools Madura Range				5—	
2		6	Pay drawn for S Swamy Iyer 1st Ass^t Govt College Madura for March/87 R 135— admitted 125— Diff^ce				10—	
3			Balance out of Rs 363-5-9 recoverable from Local Funds towards half the Cost of the Dy Inspectors Schools and of their establishments for April/87 debitable to Local Funds - - -					31-2-8
4	May/87		Amount placed at the personal debit of the Dy Tah^r Tirupatur for want of Voucher.	1-5-1				
5		78	Mileage drawn for journeys made on the 19 20 + 27 April/87 by Arunachella Mudelliar clerk of the Dy Inspector of Schools Ramnad Range Rs 17— Admitted actual expenses Rs - 9 - a				8—	

(18)	Please return the Receipt with the omission duly supplied		115
Disallowed. Vide final orders of 31st Aug/87 on objn. slip no. $\frac{A.B.K}{13m}$ of 21st May/87	(Z)		
Pending recovery of Rs 31-4-1 as advised in this office audit slip no. $\frac{A.B.K}{a.26}$ of 3rd September 1887	Please recover Rs 31-4-1		
Stated to have been recovered in September/87 Vide Try. Offr's no. 1520 of 16-9-87	Please point out credit		
(7)	(Z)		already recd. [illegible] no. 188 for July/87 vide letter by Acctt Genl 21-10-87

	1887				
6	June		Balance out of Rs 50 paid for the Circuit expenses of the Collector's Office at Huzur	25-8-5	
7			Balance out of Rs 135 drawn on account of Remittance charges to Tuticorin	115-10-6	
8		88	Railway fare drawn for 4th class for Kasturi Ramachundradu of the Rev: Settt Party No 3 from Arconam to Tadpatry on 10 April /87 Rs 5-1-8 admitted Rs 3-13-8 Differce		1-4-
9		211	Advance paid to Contractor for certain repairs in the Collector's Office Madura		70-
10		202	Magesterial Contingencies Tra: allce drawn for Civil Apothecary G. Loganada Pillay of Tiruchuly for proceeding to conduct a post mortem examination Rs 5- admitted Rs 2-		3-

		120
Pending ~~eventual~~ recovery	Please recover	
Do	Do	
(y)	(z)	Recovd on V. No ~~100~~ 144 for Aug/87 & letter sent to acct. of acct on 21-10-87
(2) & (31)	(x)	
Disallowed. Only daily allowance is admissible for the 14 & 17 May/87 as the distance travelled on each of the two days was only 16 miles vide this office Memo No. 21 d/ 3d December 1886.	Please recover	

	1887				
11	June	29	Bill for Commission for the Collection of Port dues	27-14-8 }	
12		29a	Do. Do.	36-5-7 }	
13		15 of Feby/87	Pay drawn for 2d Class Hospl. Asst. C. Coomarasamy Naidu d. d. Madura for 31st January 1887		1-2-
				Part II	
	1887				
14	April	81	Contingent Charges of the Govt College Madura	22--	
15		65	Pay bill of the Dredge & workshop Paumben Pay drawn for Clerk Ethirajulu for 22 & 23d March/87 Rs -15-6 Do. for Blacksmith Rakkappasary for Do. Rs -15-6 Do for Carpenter Karuppasary for Do Rs -15-6 Do. for Syrang Kuttian for do Rs -13-6	3-12-	

(15) Stated to have been Called for Vide reply to item Nos 26 & 27 in the Objection statement for June/87	(X)		(Z)
Disallowed Vide final orders of 30th June/87 on $\frac{A13K}{4th}$ of 2nd May/87 forwarded through Dy officer	Please recover or if the amount was already recovered please point out credit thereof in the account		
(2) Called for in $\frac{A00}{80D}$ of 29th Septr. 1887.	(V)		
Want of explanation why pay was drawn for these Subordinates up to 23rd March/87 inclusive while the 3 months notice from 22nd Decr/86 (Vide memo from Port Offr Madras No 2072 of 24th Feby 87) expired on 20th March/87 - Vide reminder No $\frac{Jack}{41}$ of 6th Sept./87	(V)		

	1887							
16	April	231	Union Tax on Post offices house for 1886-87				1-8-0	
17	June	109	Remuneration drawn for Acting Copyist A. Ramaswamy Iyer of the Sivaganga Dt Munsiff's Court. --				54-5-2	

Want of Executive Engineer's Certificate approving the assessment called for in final orders of 31 August /87 on $\frac{ABK}{8m}$ of 21 May /87.	(V)		122
Held under objection pending receipt of reply to final orders of 29 Septr. /87 on $\frac{ABK}{19m}$ of 21 July /87	(V)		

[signature]

Fair Offg Dy. Acctt Genl.

A.A.Z.

[illegible] of the Madura District for the quarter ended 30th June 1887.

~~Treasury Account of~~ ~~District for~~ ~~188~~ .

~~[illegible]~~

123

(24.) Daily allowance and mileage not admissible for the same day, either one or other may be drawn.
(25.) Want of information whether the appointment was sub. *pro tem.*
(26.) The distance according to Route Book from to is miles, not miles as charged.
(27.) Error in calculation.
(28.) Want of Budget provision.
(29.) Want of Treasury Officer's certificate of original credit in the Accounts.
(30.) Want of information as to the purpose of journey.
(31.) Want of completion certificate.
(32.) Want of copy of the order sanctioning the estimate.

† (z) Recover from next bill.
(y) Correct office copy of Account.
(x) Furnish.
(w) Attend to these instructions in future.
(v) No action on the part of Treasury Officer necessary.

Nature of error or objection. *	Order of the Accountant-General thereon. †	Explanation or remarks of the Officer in charge of the Treasury.

1729

objection Statement showing the result of the Audi[t] ... District for Septe[mber]

1887 Septr				
1	124		Amount paid at Kodaikanal on account of the Collector's office Circuit expenses	6 - -
2			Paumben Income Tax Refd	- - 2
3			Do. Sub Jail	3 . 8 . -
4			Witness batta	3 . 9 . 3
5			Sea Customs Sadervard	5 . 1 . 10
6			Melur Prisoners Batta	- . 3 . - / 5 . 1 . 10
7			Do Land Rev. Petty Constr. &c	147 . 8 . -
8		259	A/c bet: Civil and Post office Money order payments Rs 3440	
9			Account Current between Civil & Military Acct. bet: Madras & Military Madras IV Items adjustable by Military - Miscellaneous Payments - amount of Vouchers. Rs. 4991 . 7 . 3 Deduct amount debited in the acct. } 4984 . 7 . 3 Diffce Rs 7 - -	
10			XV Law & Justice Miscellaneous - other items Sale proceeds of manacles that were in the Huzur Treasury. 14 - 14 - -	
11			VIII assessed taxes Income tax Deductions by Govt from salaries &c Rs. ~~665 - 9 - 5~~ 654 - 4 - 10. 22 Education Inspection by Inspectors of Schools. Rs ~~430~~ 419 - 4 - 9	

& Examination of the Treasury Account of the Madura

[illegible] 1887

125

Pending eventual recovery. The circumstances under which items 2 to 7 are held under "Obj. Book adv." should have been clearly stated	Please recover & attend to these instructions in future	Items 1 & 2 will be recovered. 3 to 7 adjusted in Oct. 87. Begs to state that items 2 to 6 are held under objection for want of vouchers and No 7 for want of particulars. The instruction will be attended to
(1) The vouchers should have been sent along with the list of payments	(x) immediately	Received on the 22nd Dec
Want of explanation for the difference stated to have been called for	(x)	The Pamban Sub Try officer reported that though the military pensioner had signed the acquitance Roll he did not receive the pension of Rs 7 as he immediately went away thinking that he could draw the amount afterwards. Hence the difference
Want of information of the circumstances under which this amount was credited to law & Justice	x	The articles sold having been used in connection with criminal cases the sale proceeds thereof were credited to law & justice. The manacles were of ancient days.
(3)	[illegible]	11 to 17 altered accordingly.

12 4 assignments &c

Inamdars & other grantees

490-11-1

not exceeding Rs 5000 p a Rs ~~730-4-1~~

Pensions in lieu of reserved lands

38[illegible]-8-[illegible]

not exceeding Rs 5000 p a Rs ~~142-8-3~~

5 Land Rev

13 charges of District administration.

342-12-2

Sub Collector's Estt Rs ~~346-15-3~~

5132-1-3

Tahsildar's Estts: Rs ~~5167-14-2~~

14 3 Land Rev

Land settlement charges

Dy and Asstt Directors of Settlt

Rs. 1937-8-

~~Fixed tentage of officers~~

8-8

Rs ~~-~~

15 8 Stamps

Charges for the sale of general stamps.

I(a) Contingencies subject to regular audit Rs ~~11-12-6~~

16 19 Law and Justice

Munsiffs Estts Rs 963-10-4.

Charges for service of judicial process under Act VII of 1870: (Court Fees Act) Rs ~~3092-10-11~~

17 24 Medical

Medical Estts.

Reserve medical subordinates

64-8-3

apothecaries Rs ~~50~~

Hospitals & Dispensaries

Grants to Hospitals &c 311-7-11

311-7-11

Apo & asstt. Apo. Rs ~~326~~

18 1887 Supplt. Plus & minus memo Stamps

Deduct amount credited on account of stamps sold in the month

stamps | stamp papers for copies

3896

Rs ~~3896-10~~ | Rs ~~1720~~

(3)	(B)	128
(3)	(B)	
(3)	(B)	
(3)	(B)	
(3)	(B)	
(3)	(B)	
Altered with references to Ery officers letter No 1675 d/12-Oct 87	Please alter office copy.	Corrected

19	Sept 1887	253	Refund of Magistrial fines Rs 2291-4-4 Deduct amount debited in the account Rs 2191-4-4 Diff nce Rs 100-00						
20.		106	Grant drawn for the SPG Industrial School Ramnad for July 87.					16-00	
21		105	Do Do — for Aug. 87.					16-00	
22		235	Fee paid to Govt pleader in AS No. 118 of 1887 on the file of the Sub Court Madura West.					10-00	
23		231	Costs in AS No. 118 of 87 on the file of the Sub Court Madura West.					1-00	
24.	1887 Sept	13.	Pay bill of the process service Estt. of the District Court for Aug. 87. Pay drawn for Process Servers on 6 Rs each from 15 aug. 87					16-7-4	
25		78	Pay drawn for Ameen Muttusamy Naik of the Peraiaguday District Munsiff Court from 29th to 31 aug. 87.					1-2-7	

Noted

129

Sub Voucher no. 35 for Rs 100 - is returned herewith as requested by the Dy Officer in his letter No. 1678 d/ 12/ October / 87 — Please note

Held under objection pending receipt of information from the Director regarding the amounts to be contributed from local sources towards the pay of [illegible] C. Woobridge and [illegible] Blacksmith Nagalingam. (V) 21 nil

(5) (x) 22 + 23 will be furnished [illegible]

[illegible] 2/12/87

(5) (x) Bd's Procgs No. 483 [illegible] 26.1.88.

Costs 2-4-0
fees -11-9-6 Balance [illegible] is requested to [illegible] 3.1.88.

Want of sanction of Govt. for the entertainment of these Subordinates who are in excess of the sanctioned number for this Court. if however a corresponding deduction was made in the strength of any other Court in the Dt the fact should be intimated to this office & information should be furnished in all similar cases in future. (V)

Want of information whether or not the period of suspension counts for pension this information should have been given in the column of remarks in the Leave Statement. vide Rule 6 Note 2 cl. 4 of the Civil Account Code. (V)

26	(54) Septr	177	Supplemental pay bill of Police forces for Septr 87.					
27	"	141	Do Do.					
28		251	Abatement of income tax allowed on pension of Mr D Mc Nair No. 66 49 for August 87 on Rs 6-4- paid to the Madras Widows & Orphans Fd					-2-11
29.		122	Travelling allowance of Police force. Travelling all. drawn for constables & Hd Constables for attending courts.				6-10-	
30		46.	Pay bill of the Dt Govt Est. f Aug. 87. Pay & Contingent allowance drawn for village Postmaster at Laptur. for August 87.				2-8-	
31		630 of July 87.	Service postage charges of the Dy Inspector of Schools North Dindigul Range				6--	
32.		24	Increment drawn for the 1st asst Sami Iyer of the Madura College for Aug 87.					10-
33		242	Rent of the Dy Tahsildar's office Trivelur from 29th May to 31st Aug 87 @ 5 Rs p.m.					15-7-9

128

Rs 2-10-8 acting allowance Inspector claimed for 2nd grade Head Constable Meenakshisundaram Pillay from 1st to 8th Septr 87 should not have been paid in Septr 87 as it is due for payment only in October 87.	(V)	24 & 27 nil
Acting allce for 3rd class Inspector Mr Munro & 5th class Inspector C Gopala Pillay from 1st to 8th Septr 87 should not have been drawn in Septr 87 as the amounts are due for payment only in October 87.	(V)	- -
The amount should be recovered for reasons stated in this office objection statement for Aug. 87.	2	28 Will be recovered. Recovered in Octr/89
Want of information whether the subordinates have drawn any travelling allowance from the Courts if so why the amounts were not deducted from this bill. Vide this office Circular No. IV of 11th May 1887.	V	29 nil
Want of information of the date on which the Post office at Sapher was opened.	(V)	30 nil
18	Please return the Dry receipt with the omission duly supplied thereon.	31 Herewith returned with the omission supplied
Disallowed and stated to have been recovered & credited in the allowance for October 1887.	Please point out credit.	Recovered on V. No 9 for 32/October 87.
Want of executive Engineers certificate for the premises and of a copy of the Collrs letter No 4707 dated 22nd Aug 87 to the Board as the date from which the sanction for rent is to take effect is not given in the Boards Pro 2835 Rev dt. 30 Aug 1887.	(V)	33 certificate sent on the 17th instant. Copy of the Collector's letter is sent herewith.

34	1887 Septr.	242	~~Income~~ Union tax on the Sivagangai Dy Tahsildar's office for 1886-87	2-8-
35		255	Income tax refunds. Sub Voucher No. 2	3-12-
36.		48	Income tax due on Rs 56-2-1 salary drawn by K. Doraisamy Iyer Dy Inspector of Schools Ramnad Range — Rs. 1-2-8 Deduct amount actually recovered Rs. -14-4 Differce	-4-8
37		43	Travelling allowance of Mr T. Weir District Judge	
38		223	Trav: allowance drawn by Mr Harding asst Collr.	21-6-
39.		108 of Aug 87	Munshi allowance drawn by Forester Mr E. D. Pearce of Palney for passing the 3rd Class Test in Tamil	240-

(5) 129

Bd. Fir. Cons. 20/12 (X) (36)

Will be furnished. Ranga(?) 8/1/85

Want of information as to how much of this amount is included in each of the sums of Rs 5707-13-12, 6423-2-4, 15576-7-2 & Rs 16080-10-10 credited in the accounts for the months of October & November & April & February respectively. This information should have been given in the Fory officer's certificate of original credit on the Voucher. (36) (W)

(3) The amount is included in each of the sums as under

Rs .. —15— 0 in Rs 5707-13-2
" —15—0 in Rs 6423-2-4
" —15—0 in Rs 15576-7-2
" —15—0 in Rs 16080-10-10

Will be attended to.

Error in calculation. The case should be recovered from next bill in addition to that leviable thereon. Please recover. 36 Will be recovered.

The distance amounting to the Route Book Route No: 152 from Manamadura to Permagudy is 15 miles & 4 furlongs and not 15 miles. Annas 8 less drawn for the journeys between these places may be drawn on a Supplemental bill. Please note. 37 Noted

Want of information why travelling allowance was drawn for the journey from Mayavaram to Madura instead of from Coimbatore (his head quarters) to Madura. (V.) 38 Nil

Want of authority under which Munshi allowance was drawn for this Forester. The officers of the Forest Department entitled to this allowance are Conservators, Dy. Asstt. & Sub Asstt. Conservators and Rangers of Forests vide Notification published in the Fort St George Gazette Part I of 11-11-79 Pages 764 & 765. V 39 Nil

40	186 Sept.	254. Stationary & Printing refunds. Refund made to C.A. Sulbrageya Jeyer of Dindigul			2--
41		VIII Assessed Taxes. Income Tax. Deduction by Govt from Salaries Rs. 154-6-10			
42		Payments for lands taken up for P. W. D. purposes.			
		169 & 170 Irrigation Rs. 352. 14-2			
		171 Other lands Rs. 41-7--			

Fort St. George
Acctt. Generals office
24th October 1857

want of information regarding the nature of this refund	(20)	(40) The party first remitted the money on account of charges for publishing an advertisement not published as per his subsequent request.
Want of the usual list of vouchers showing the amounts received on account of income tax	(21)	(41) Sent herewith.
want of vouchers in the new form (vide this Office printed Memo No 26 d/30 Aug 87), in lieu of those received in the old form herewith returned.	(24) + (28)	(42) Will be furnished & attended to

(Signed) H. A. Lewis
Offg accnt general
20/10/87

[signature]
[illegible] Holder

Objection Statement No $\frac{A\&Z}{582}$ for October 1887

1 VII Customs

Sea Customs – Mis:

Commission (5 pc) on Basses

Light dues Rs – – –

Port and Marine Receipts

Marine

Light dues Rs 9 – 1 – 0

Remittance account between

England and India

(H M's Imperial Govt)

Little Basses Light Vessel

Dues . . . Rs – – –

2 VIII Assessed Taxes

Income Tax.

Deductions by Govt from

Salaries & Pensions

Rs 6~~22~~ – ~~11~~ – 11

20 Police

District Executive Force

Executive Force Rs 10761 – 2 – 0

22 Education

Govt Colleges – General

Masters & teachers Rs 3~~76~~ – ~~12~~ – 0

Govt Schools General.

Hd Masters Masters &c Rs ~~297~~ – ~~8~~ –

3 Deposits & advances not bearing

interest

Civil Deposits

Personal Deposits Rs ~~22046~~ – ~~11~~ – ~~10~~

22 Education

Grants in aid

Payments by results

Rs 7~~66~~ – ~~9~~ – 8

Altered with refce to Trsy Officer's letter No 1860 d/ 10th Nov 87 | (4) + of the Pleas & Summons memo. | 1 & 2 3 } Altered accordingly

(3) (7)

Altered with the reference to the remarks in pages 15 & 40 of the Treasury account | (7)

4 Suspense accounts
~~Suspense~~ cash
Recoveries Rs 17—8—4
24 Medical Services
Hospitals & Dispensaries
Grants to Hospitals &c
Apothecaries &c Rs ~~278-0-8~~

5 1 Refunds &c
Stamps
Spoilt Stamps Rs a—a—a
Stamps received back from deceased vendors ~~72-9-0~~

6 3 Land Rev.
Charges of Dt administration
Tra: all ce of Medical Subordinates Rs a—a—a
24 Medical
Hospitals & dispensaries
Grants to Hospitals &c
Travelling allce. Rs 2-8-a

3 Land Revenue
7 Charges of Dt administration
Miscellaneous
Charges for revenue
[illegible] Year 260

32 Miscellaneous
Dist [illegible] Charges
Mis. Charges for [illegible]
[illegible] Year ~~260~~
19 Law & justice
[illegible] Est. 454-a-11
8 Charges [illegible] 3158-5-7

(c)

(3)	(7)	4. 5. & 6. } Altered 7 & 8. } accordingly.
(3)	(7)	
(3)	(7)	
(3)	(7)	
(3)	(7)	

9		19 Law & Justice Charges under VIII of 1863 (Service Postage) Criminal Courts Service Postage 2-8	
		19 Law & Justice Charges under Act VII of 1867 (Court Fees) Service Labels ~~40-8~~ 56.8	
		19 Law & Justice Civil & Session Courts Service Postage 45 -	
1		Suspense Account Cash Recovered 20. 8. 4	
2	241	Payments for land taken up for PWD purposes Morland	75
	77	Pay of the Estt of the Ch Charge Dy Coll's Office Allowance Dt mon for attender Satthavam Ramdoo ofg acting for the Clerk Ragaswamy from 11 to 30 Sep 1867	2 -
14		Do for acting attender & Gopal Row for Do -	2.10
15	193	Pay Dt mon for sub pro Gumastah Gomudraum Iyer of the Dy Lead Coll's Office Oosilampetty from 11 to 30 Sep 67.	10

(3)	(7)	& 10 altered accordingly
(3)	(7)	
Adjusted as under 1 Law & Justice Criminal Courts Fees for ~~criminal~~ Offences (Travelling all.) 3 · 12 20 Police & Excise Forces Travelling allowances 32 Misc Charges for searching for hidden treasures } 16 · 12 · 4 20 · 8 · 4	Please note	" Noted accordingly.
(1) promised.	(x)	12 Will be ~~promised~~ furnished.
Grant of ~~information~~ particulars of deputation of the Permanent 4th Clerk Nageswara Iyer from 11 Sep 1887. It is observed that his deputation in the Coll's Office as Dep clerk on Rs 35 ceased on the 10 September in consequence of the appt of one Srinivasaraghava Iyengar thereafter for that place	(x)	13. 14 & 15. Nageswara Iyer Permanent 4th clerk of the Dy Coll's Office has been appointed as Kurnool Estab. Clerk in the Coll's Office from 11 Sep 87. After his appointment Deputy Clerk on Rs 35 ceased on the 10 idem –

		8	Per bill of the [illegible] collection 8th Sept 1887				
17		174	Land Revenue Refund			7-14-3	
			Sub No 2			702-10	
18			Do 1				

The amount [illegible]
the voucher against
stamp "Paid" is Rs 182 12 11
while the amount actually
paid and debited in the
account is Rs 189 12 11.
The voucher is returned
in order that the error
pointed out may be
corrected under the
treasury officer's initials
and the document
retransmitted to
this Office.

Want of information
of the circumstances under
which the sums were paid
to individuals other than
those mentioned as
payees in the sub vouchers
viz. in Sub Vr No1 Seena
raya Iyengar is given as the
payee whereas the amount
was paid to one Krishnaiah
& in S V No 2 Kaliana Sundaram,
Sankaraiyer, & Vythanada Iyer
are given as the payees, whereas
the amounts were paid to
Ramasamy Aiyer, Subbaiah
& Dorasamy Iyer respectively.

Please return the voucher duly corrected

to Returned, the
amount of Rs 7.
paid in the Hunsur
treasury as
usual on account
of pay of peon Ramasamy
doing duty in the
Collector's Office
in the place of
a Hunsur peon on
Rs 8 doing duty
in the Head [illegible] Office being added
~~to the amount of Rs 182-12~~
under the Remmur
Sub Treasury.

17&18. Will be
furnished.

(X)

Letter [illegible]

19	175	Income Tax Refunds	69-2-2
20	177	Refund of Magisterial fines — Sub V No 17	3 —
21	138	Service Postage Charges of the Inspector of Schools 5 Division	20 —
22	199	Travelling allowance of the Land Revenue Estt. Sub V No 25 Travelling allowance drawn by Ramakamiah Dy Tahsildar Mudduru Taluk for having attended the District Magistrate's Court as a witness in August 1887	3 —
23	166	Pay drawn for Mr. Sivaganga Mudaliar Rrd. Sub Registrar from 6 to 30th Septr 1887	16-10-6

Want of Sub Vrs 1 & 2 promised	(x)	19 Will be furnished - ... 12-3-88
(13) promised	(x)	Since received -
(18)	Please return the treasury receipt for the omission duly supplied Service Postage Labels with the omission supplied	(21) Returned with the omission duly supplied -
Want of information as whether the Dy Tasildar obtained any travelling allowance from the court and if so, why the amount so obtained was not deducted from the amount of this bill. If he had not already applied to the Court for travelling allowance he should do so and should the travelling allowance obtained from the Court be in excess of the amount of this bill he can retain the Court's travelling allowance refunding the sum of Rs 3 into the Treasury. Should the Court refuse to grant any allowance on application the fact should be reported to this office. The instructions contained in this office Circular No 1P of the 12th September 1887 should be attended to -	(x) & (x)	22. Will be furnished & attended to. ... 2/12/87 Refunded Rs 3 on the 22-Feb 88. Coud to Acct gnl 25/2/88.
(12)	(V)	(23) Nil

26.	75	Fixed [illegible] drawn by the [illegible] Sub Collector [illegible] from 15 Sep 1887 —	7-
25	121	Salary bill of Mr H. M. Winterbotham Sub Collector for September 1887 –	
26		32 Miscellaneous Rewards for Saving life Rs 10 – 32 Miscellaneous Miscellaneous & unforeseen Charges Rewards. – Rs 10	
27	49	Pay bill of District Post Estt for Sep 1887. Pay & Contingent allowance drawn for Village Postmaster [illegible] for September 1887	2-8-
28.	123	Rent drawn for the Police Station house at [illegible] from July to September 87 at 2 p m	6 - -

As Mr Mornsey is entitled while on ~~privilege~~ Special duty at Madras from 15 September 1889 to the fixed tentage of his rank viz Rs 25 p m Mr Henry is entitled to the fixed tentage of his appointment of asst Collector only viz Rs 11-1-9 p m from that date, and not at Rs 25 p m as drawn. Rs 7-6-7 overdrawn should therefore be recovered on next salary bill.	(z)	24 Will be recovered.
Pie one overdeducted on account of Income Tax may be redrawn on next pay bill.	please note	25 Noted.
(3)	(z)	26 Altered accordingly
Want of information of the date on which the Post Office at [illegible] was opened.	(v)	27. 28. Nil
Want of sanction of the Inspector General of Police	(v)	

29	129	Leave allowance from 1st to 15 + full pay from 16 to 30 Sep 1887 drawn for head clerk Ramengadam Iyengar of the Dt. Munsiff's court at Dindigul -		30
30	113	Grant in aid to the teachers of the S P G Industrial school Ramnad for Sep 1887 grant drawn for Carpenter Mr C. Woolridge Rs 10 Do for Blacksmith Nagalingam - 6		16
31		VIII Assessed Taxes Income Tax Deduction by Govt from Salaries &c Rs 621-15-3 -		
32		XXIII Stationery & Printing Sale of Gazettes & other Publications Sale of ~~Gazettes & other~~ cultivation [illegible] 17-12-10 other Press Receipts miscellaneous sale of [illegible] 4-0-		

Want of information whether any extention of sick leave upto 15th September 1887 was granted to this subordinate in addition to the leave for 4 weeks granted to him from 19 July 1887 as shown in the leave statement. If so the leave statement returned herewith should be retransmitted to this Office duly corrected.	(V)	29 Nil
Held under objection pending receipt of information from the DPI regarding the amounts to be contributed from Local sources towards the pay of these subordinates.	(V)	30 Nil
Want of the usual list of Vouchers showing the amounts received on account of Income Tax.	(X)	32 Altered accordingly
(3)	(7)	

23/11/87. Madras Collectorate 26 Nov 1887 (Signed) ...

[signature] for Dy Collr

137

Objection Statement Showing the result of the Audit and

1			Oosilempatty Sub jail charges	-4-4						
2			Melur Saderward	-10-10						
3			Shevagunga Do	-1-10						
4			Ramnad carriage of property	-12-						
5			Kodaikanal Union rent	5- -						
6			Do registering title deeds	6- -						
7			Pay overdrawn for a clerk & held under objection for re: :covery and adjustment –							
8				3-14-4						
			Advances repayable Special Advances (Minor Irrigation 794 - -							
			Account between Madras P.W.D							
			IV Items adjustable by Madras P.W.D Miscellaneous							
			Repairs to Minor Irrigation Works 025 - - Rs 431 - -							
9		215	Income tax Refunds – Sub voucher No 9 – refund made to one Arunachalam chetty –					20- -		
10	1887 Nov	213	Land Revenue Refunds Sub voucher No 1					1-15-11		
11		182	Supplemental paybill of the Establishment of the Sub Collector – Difference between full pay of the appointments and acting allowances over: drawn for D. Appasamy Pillay and Mahamed Khadir; the former from 1st to 7th and the latter from 5th to 7th March 1887						-15-2	
12		143	Land Revenue Medi: :cal Contingencies –					-6-	-6-	
13		16	Pay and Contingent allow: :ance drawn for the St. Post office at Tupthur for October '87						2-8-	

...mination of the Treasury ... of the Madura District for November 188 pla... 64D

138

Pending eventual recovery	Please recover	1 to 7 recovered in December 1887
Do	Do	
...with reference to the remark in page 53 & 59 of the Treasury Account	(Y.)	8 ... accordingly
...of Treasury Officer's Certificate of the ...original credit in the account. ...credit amount of Rs 1459-u-8 quoted ...the Treasury Officer as appearing in the ...account for July '86 differs from the ...amount actually credited therein	(X)	(9) Will be furnished Sent on 26-1-88
(13) promised	(X)	(10) ~~Will~~ be furnished Sent.
Disallowed by the Treasury Officer ...stated to have been recovered on ...establishment pay bill for November ...paid in December '87	(Y)	(11) Nil
...of information of the circumstances under which this charge ...incurred. It is observed that the ...dical Subordinates attached to the Land ...revenue Departments have long ago been ...withdrawn	(X)	12. This sum was paid on account of Cooly for a drummer for publishing the sale of an a...=mirah used by a Dresser attached to the Revenue Department
Disallowed - The Office was opened only on the 15th November 87. Vide letter from Post Master General ... No 141...	(Y)	13. Nil

14	1887 Novr	198	Magisterial Contingencies Diet and Travelling allowance to Witnesses	107-6-„
15			I (b) charges — Actuals up to 30th Novr 87 Rs 131-„-9 Deduct allotment for 1887-88 Rs 120-„-„ Difference Rs 11-„-9	
16			Fees to Pleaders in criminal cases — Actuals up to 30th Novr 87 Rs 3745-„-„ Deduct allotment for 1887-88 Rs 1800-„-„ Difference Rs 1945-„-„	
17		124	Pay overdrawn for acting Ameen No 15 Muddukrishnier of the Perma-kudy Munsiffs Court for October '87	6-„-„
18		156	Do Do for September '87	6-„-„
19	–	118	Acting allowance @ Rs 25 per mensem drawn by C. N. Subramania Iyer Dy Inspector of Schools, North Dindigul Range from 1st to 4th October 1887	3-3-7
20		118	Fixed travelling allowance drawn by C. N. Subramania Iyer, Dy Inspr of Schools North Dindigul Range from 12th to 16th Octr '87 @ Rs 25 p. m.	4-„-6
21		160	Leave allowance drawn by G. S. Sebhiah, Dy Inspr of Schools South Dindigul Range from 21st June to 20th Septr 87 @ Rs 125 p. m. Rs 375-„-„ Do admitted for Do @ Rs 62-8 p. m. 187-8-„ Difference	187-8-„
22		136	Mileage for 7 miles travelled on the 16th Aug '87 by Special Inspector Cavery Pillay disallowed by the Treasury officer as being inadmissable under Section 32 of the Civil Travelling allowance Code as amended Rs 1-12-„	

…ut of detailed statement promised	(x)	14. Sent on the 21st Instant
(28)	Please obtain	15. Will be obtained Abble sent 12/1/88
(28)	Do	16. Do Recd & sent 10/1/88
Disallowed & promised to be recovered by the Treasury officer	(Z) (Z)	17 & 18 Recovered in December 1887
Appaya Sastry Dy Inspector of Schools 4th Class having availed himself of the 3 months Privilege leave granted to him from 5th Septr 87, Subramania Iyer who was appointed to act in the arrangements and whose appointment did not involve a change of station is not entitled to any acting allowance for the 1st 30 days from 5th Septr 87. The amount over-drawn less income tax should be recovered	(Z) (Z)	19. Will be recovered 20. Will be recovered
Disallowed as it is inadmissable during pricing time vide rule 2 section 25 of the Civil Travelling allowance Code	Please recover 3. as promised	21. A greater portion of this amount has been recovered in Decr 87 & the balance will be recovered
Disallowed as the privilege leave granted in the Proceedings of the Director of Public Instruction No 5130 d/8th Aug 87 has since been converted into furlough vide D.P.I's Proceedings No 8293 d/23rd Novr 87. The amount overdrawn less income tax should be recovered @ $\frac{1}{3}$ of Salary	Please recover as prescribed	
The Treasury officer is informed that the Inspector is entitled to exchange his permanent allowance for mileage under section 25 rule 3 of the Civil Tra: allce Code. The restriction on the right of exchange of daily allce for mileage is not extended to the exchange of permanent allowance …	Please note	22. Noted

23	1887 Novr	208	Superannuation Pensions paid in Novr 87	
24		262	Grant drawn on behalf of Nagalingam, Blacksmith of the S.P.G. Industrial School Ramnad for October 87 Rs 6 - " - " Do admitted Rs 4 - " - " Difference	2 - " - "
25		275	Bill for Minor Irrigation Works	
26		250	Commission for collection of Port dues for May 87	34-2-2
27		251	Do Do for June 87	27-15-1
28		252	Do Do for July 87	45-8-11
29		253	Do Do for Augt 87	35-8-10
				143-3-
30		117	Pay bill of the Establishment of the Light House at Pamben for October 1887	
31		19	Pay bill of the Process Service Establishment of the District Court, Madura for October 87	
32		41	Pay bill of the Police Force for October 87	

It is observed that the instructions contained in this office Circular No. $\frac{IAD}{2-62}$ 1st Aug 87 have not been attended to. It is therefore requested that in the future bills at least the names of the pensioners also may be printed and submitted in strict conformity with those instructions.

(W)

23. Will be attended to. Begs to state that the acquittance rolls have been given to the District Press for printing long ago; but owing to the pressure of emergent work in the press, some of the rolls have not as yet been printed which will be ready by the end of the next month.

Disallowed vide audit slip No. $\frac{ABH}{238}$ of 8th Decr 87 addressed to the Manager through the Treasury Officer Madras.

(Z)

24. Will be recovered

Extract sent
12.1.88.

Leave statement of the Establishment of the Meloor Taluq for Sept 87 is returned herewith as it is not required in this office the Establishment being a temporary one. For the same reason the leave certificate printed on reverse of some of the pay bills of the minor irrigation establishment need not have been signed

(W)

25. Will be attended to

(15) (X)
(15) (X)
(15) (X)
(15) (X)

26, 27, 28 & 29. Will be furnished

The certificate of leave printed on the reverse need not have been signed as there is none in the superior service on the Establishment

(W)

30. Will be attended to

In column 13 of the leave statement the monthly rate of acting allowances only should have been shown and not also the actual amount earned by the acting incumbent during the month

(Y)

31, 32 Nil

Want of information why charge allowance was drawn from 1st to 30th October 87 for 1st Grade Hd Constable Perianna Pillay instead of acting allowance on the pay of the 4th class Inspector ... Pillay ...

(Y)

33	1887 Novr	151	Paybill of the Process Service Establishment of the District Munsiff's Court of Sivaganga for October 87					
34		154	Contingent charges of the District Munsiff's Court, Siva=ganga					
35		188	Travelling allowance to Covenanted and Gazetted officers attending exami=nations				17-8-9	
36		274	Salary bill of Mr. J. Weir, Dt. & Session Judge, Madura for October 87					
37		164	Salary bill of Mr J. G. D Partridge Asstt. Collector of Trichinopoly for October 87. Fixed travelling allowance drawn for 11th October 87				Duty [illegible]	3-3-7
38		92	Salary bill of Mr J. Twigg Ag. Hd. Asstt. Collr., Madura for October 87 Salary & allowances drawn @ 771-1-9 per mensem for 30th octr 87 — Rs 24-14-1 Less Fund @ 6¼ % 1-8-1 23-6-0 Less Income Tax 0-9-7 22-12-5				24-14-1	
39								
40							[illegible]	
41		193	Travelling allowance of Mr J. G. D Partridge Asstt. Collector of Trichinopoly					--8--

[?] Paraparamivannagam Villayshould have been shewn in the Leave statement as on leave without allowance from 13th Septr to the end of October 87 and not as on deputation in the Madura Munsiff Court. The leave statement is returned herewith that the necessary corrections may be made therein and the document returned (V) | 33 & 34 Nil

(48)

Union tax should not have been included in this bill but should have been drawn on a separate bill in the form intended for office rent and assessment (V)

Returned for Counter Signature (V) | 35. Nil

Income tax due on the total salary for October 87 viz Rs 2178-2-1 less Fund deductions Rs 186-2-1 is Rs 49-5-2. The amount paid is 49-4-9. Pies 5 should be recovered from next pay bill (Z) | 36 & 37 Will be recovered

The fixed travelling allowance of Rs 9-3-7 drawn for the 1st Oct 87 is inadmissible & should be recovered as that day is considered as spent in transit (Z) | ~~(1)~~

Mr J. Twigg overstayed his joining time not by one day but by two days viz the 30th & 31st October 87. The Salary of Rs 24-14-1 drawn for the 30th Octr 87 less fund and Income tax deductions as shown in the margin is held under objection pending orders of Govt on the question of extension of his joining time 2– | 38. Nil

From 17th to 29th Oct 87 Mr Twigg is entitled to fixed tentage @ Rs 25 p. m Rs 5-13-2 the difference between tentage @ 25 and that @ 11-1-9 p. m for the above period may be drawn on a supplemental bill Please note | 39. Noted

Paid on 7/1/88

Pies five overpaid on account of Civil Fund on the Salary for 31st Octr 87 should be recovered by further deduction of fund subscription on next salary bill Please recover | 40. Will be recovered

Recovered [illegible]

The distance from Madura to Melur is only 17 miles & 4 furlongs & not 18 miles. Fractions of miles being omitted. Mileage for 17 miles only has been admitted. As 8 over drawn should be recovered from (Z) | 41. Will be recovered

2	1887 Novr	163	Salary bill of Mr H. M. Winterbotham. Sub Collr of Madura for Oct 87. Fixed tentage @ Rs 50 p.m. from 19th Sept to 31st Oct 87		70-0-0
3		93	Salary bill of Mr C. Henry Ag. Hd Asstt Collr for Oct 87		13-14-3
4		260	Travelling allowance of Asstt Supdt of Police Mr Hasted. Mileage drawn for 20 miles from Bogalore to Pudukota travelled on 27-8-87 Rs 10-0-0 admitted daily allowance 4-0-0 difference		6-0-0
45		12	Grant drawn for A. Rajaramier of the Native High School, Madura from 22nd Decr 86 to 31st Aug 87 @ Rs 22-8-0 p.m.	187-4-1	
46		13	Do for Sept 87	22-8-0	
47		14	Do for Oct 87	22-8-0	
48		137	Travelling allowance of Mr J. P. James Port officer Pamben Mileage for 13 miles travelled on 27-7-87 Rs 6-8-0 admitted Daily allowance Rs 3-0-0 difference		3-8-0
49			Plus & minus memo Special advances for Minor Irrigation Works – closing balance – Rs 2718-0-0		
50		67	Service Postage charges of the Dy Inspr of Schools North Dindigul Range	10-0-0	

Fort St George
Acctt Genls Office
21st December 1887

142

the fixed tentage of [illegible] … from 19th Sept to 31st Oct 87 … inadmissable for reasons given in this office letter No 3331 d/28th November 87 & should be recovered from next pay bill if not already recovered	(Y)	42. Nil
As already informed in this office audit slip $\frac{AB H}{5-45}$ d/ 17-11-87 Mr C. Henry is entitled to the fixed tentage of his appointment of Asst Collr only viz Rs 11-1-9 p.m. Rs 13-14-3 should be recovered on next salary bill	(Z)	Defd in the LRC [illegible] & also Letter Sent 6/1/88 43. Will be recovered
According to route No 152 of the route book the distance is 19 miles only and as the journey is one of less than 20 miles daily allowance only is admissable for it and Rs 6-0-0 must be recovered	(Z)	44 - Will be recovered
Want of separate Proceedings of the Director of Public Instruction for the continuance of the Grant on behalf of this teacher from and after 22nd Dec 86 provided in the latter part of para 1 of letter No 3026 of the 10th May 87 from the Director of Public Instruction	(W)	45, 46 & 47 Nil
As pointed out by the Treasury Officer daily allowance only is admissable Rs 3-8-0 should be recovered	(Z)	48. Recovered in December 87
Altered with reference to this office memo No $\frac{A.e.x}{d\ 186}$ of the 25th November 87	Please alter office copy	49. Altered accordingly
18.	Please return the 2 Treasury receipts with the omission duly supplied	50. Returned with omission duly supplied.
(Signed) W. Donald Dy. Acctt Genl compared	Madura Collr's Office 28th December 1887	[signature] Try Dy Collr.

Objection Statement Shewing the
Treasury Account of Madras

XXII Receipts in aid of Superannuation &c.
Subscriptions to the Madras Civil Fund
Charity Branch
8 per capital
16 - 9 - 0
~~Rs 16 - 9 - 1~~

3 Land Rev - charges of District Administration. Head Asst Collr
701 - 11 - 2
Rs ~~701~~ - 11 - 3

Excluded Local Funds
Port & marine funds
marine
Sundry receipts 138 - 12 - 9
~~Rs 142 - 11 - 9~~
Deposits, advances &c.
Suspense accts.
Cash Recoveries 3 - 8 - 0 ~~0 - 0 - 0~~

3 Land Revenue - charges of ~~District~~ Administration office rent
10 - 0 - 0
~~Rs 21 - 12 - 0~~
assessment 11 - 12 - 0 ~~Rs 0 - 0 - 0~~

19 Law and Justice
District Jail
Warders Establt.
266 - 2 - 9
Permanent ~~Rs 281~~ - 5 - 1
22 - 4 - 9
Temporary ~~Rs 7 - 2 - 5~~

the Audit and Examination of the District for December 1887 No AAZ/2D

143

(3) (4) (1 to 4) Corrected accordingly

(3) (4)

(3) (4)

5	1887 Dec	187	Establt pay bill of the Dy Inspector of Schools Ramnad Range for November 1887 Fixed travelling allowance drawn by K Doraswamy Iyer as Dy Inspector of Schools Ramnad Range from 1 to 11 Nov /87 Rs 25-0-0 p m				9-2-8	
6		127	¼ pay drawn for the civil apothecary of the Local Fund Dispensary Pambhen P G Gibbons from 23d to 30 Nov /87				5-0-0	
7		175	Grant drawn on behalf of S Meenakshi Sundram aiyar of the American Mission high School Madura from April to Nov /87				6-8-0	
8			Amount placed at the personal debit for want of vouchers Kodaikanal Registry title deeds	4-0-0				
9			Amount paid towards the Collector's circuit expenses at Hosur	400-0-0				
10			Do Usilampetty	30-0-0				
11		146	Amount of commission paid on the collection of Port dues				32-12-7	
12		240	Grant-in-aid bill of Boarding girls School Battalagundi					

...t Sanction of the D I S ...
...er memo no 5952 dated
... August 187

(V)

104

...t of information of the date
... hour at which he took
... of the dispensary on
... from ... Leave

(V) 5 to 7

Nil

...t of information why Rs 11-3-0
... were contributed by the ...
... towards the pay of this teacher
... period while the amount
... should have been contributed
... Rs 1-10-0 p.m. as per D P I's ...
... 9003 d/14 Dec 187 sanctioning
... to this teacher at Rs 0-13-0
... Rs 13-0-0

(8) Adjusted in January 1888

...ing eventual recovery

please recover (9 2 10)
Will be recovered

(15)

(x) (Vouchers for Rs 27-6-0 were sent under wrappers nos 29, 30, and 32 dated 23-1-88 and the vouchers for the remaining Rs 5-6-7 will be sent on receipt from the ... Supt, Pauri...
Vouchers for Rs 5-6-7 from ... sent under wrapper No 52 dated 6-2-88

~~...~~

		Grant drawn on behalf of Teachers no (a) 3 (b) 4 (c) 6 from April to September 187 @ Rs 1-4-0 each per month Rs 22-8-0 Do admitted @ annas 10 each p m for Do 11-4-0 Differ. (a) Swaminadial Vidakkan (b) Amirthan Rayappan c Sivanathan Arunachelam				11-4-0
	33	Pay drawn for 3rd class Inspector P S Streeninasachariar for November 187				175-0-0
4	31	Police force pay bill for November 187				
5	256	Magisterial cont^t bill f(c) charges Rs 26-3-7 Batta to prosecutions Etc				13-12-0
6	261 of April 187	Refund of Forest Licence Fees —— Rs 3-12-0				
7	154	Advance on account of diet and allowance to witnesses in Session cases Rs 150-0-0				

[Wa]nt of sanction of the D I G for [sa]nctioning the grant in excess of [the] rate sanctioned in the Rno [to] the D P I. no 5334 d/13 August [18]87	(V)	(12) Nil
Want of certificate of the date and [ti]me of his having made over [ch]arge of his appointment in [the] Bellary Dist and of his having taken over charge of the appt of Special Inspector of Police Madura	(V)	(13) Nil
Want of information whether [P] S Streenivasa chariar 2nd class Inspector of Bellary was transferred to this District as a permanent measure with effect from 1st Nov 187, if so the no of Inspectors of his class will be in excess of 3 the sanctioned no: for the District	(V)	(14) Nil
(28) (15)	(please obtain) (X)	(15) Sanction has already been applied for & will be furnished on the 10th July 88. Furnished on the 10th July 88.
Want of a certificate giving full particulars as to the nature of the charges as the original bill which should have been forwarded to the Examiner of Forest accounts Madras is missing in the records of this office		(16) Will be furnished
		(17) Nil

145

	180	Diet and allowance to witnesses in certain cases 36-2-0 136-2-0 Batta to prosecutors Etc charges incurred up to 31st Dec 1887 Rs 1366- Dt amount allotted for 1887-88 1151--- Dif Rs 215---		
18	141	Grants in aid bill of the native high school Cuddalore - Grant drawn on behalf of A Rajaramier for Nov 87	22-8-0	
19	183	Suppl Estt bill of the Inspector of Schools 5th Divn - Ag allowance drawn for Ag 2nd clerk V Krishnaswamy Iyer from 10 to 31 Oct/87 at Rs5 pm Rs 3-8-9 Do admitted Do Do at Rs 3 - - 2-2-1 Diff		1-6-8
20	44	Establishment bill of the Inspector of Schools 5th Division Ag allowance drawn for ag 2nd clerk V Krishnaswamy Iyer from 1 to 9 Nov 1887 at 5 Rs pm Rs 1-8-0 Do admitted Do Do at Rs 2 p.m Rs 0-9-8 Dif		-14-4

146

(28)	(V)	(17) Nil
...d under objection pending receipt of reply from the D P I this office objection slip no ABK/52m d/20/12/87	(V)	(18) Nil
Disallowed vide objection memo 44 of December/87	(Z)	(19) Will be recovered Letter Sent 8 acc[illegible] 8.2.88
...allowed. The pay of the appt ... reached being Rs25 ... first 12 months he cannot ... held to be entitled to allowances only up to that limit ... the periods =	(Z)	(20) Will be recovered Letter Sent 8 acc[illegible] 8.2.88

21	158	Fixed travelling allowance drawn by T. Rajagopala Iyengar as Dy Inspector of Schools 2 Dindigul from 1 to 16 Oct /87 at Rs 25 p.m.	12-14-5
22	266	Grant drawn for result school at Palni.	14-1-4
23	255	Customs contingent bill Fees paid to clerks for overtime	5-1-11
24	253	Land Revenue Contingent bill. cost of defence in OS no 94 of 87 on the file of the District Munsiff. Tirumangalam.	50-0-0
25	264	Land Rev. office rent bill. Union assessment on the building of the establishment of Stamping &c attached to the Tirumangalam Tq Cutchery for 87-88	

...of one of the certificates pres-
...in the circular memo of the
...no 5952 d/30-8-87 on Sanction
...of Pet.

(13) no 23

Want of information whether
this sum represents the
full amount earned by
working out of office
hours and on holidays
or whether it is only 3/4 of
the amount earned by working
out of office hours and
full amount for holidays.
This information should now
be furnished and the
form of account — parti-
culars of overtime fees
usually attached to the bill
should be so modified as
to furnish similar in-
formation in future

(5)

Pro: of the Board of Revenue
no 2463 d/ 11 August 87 quoted
in the bill sanctioned the
expense of ... no 234 of 87
in the file of the District Mun-
siff Dindigul

(v) (21) Nil

(147)

(22)
(x) Will be furnished on re-
ceipt from the Inspector
of Schools to whom a re-
minder ~~...~~ has been sent

(23)
(w) This sum represents
the full amount
earned by working
out of office hours
and on holidays
and the instructions
will be attended to.

(24)
(y) Will be furnished
Enforced ...
6-4 ...

(25)
Sanction has been
applied for, and will
be furnished on
receipt

~~...~~ Sanction ... 1007 ...

		Do on the Dy Tahsoldr's office building at Usilampetty for 87-88 2-8-0 Do on the Palott Station alluded to Do - Do for 87-88 1-8--			4-4-0		
6	169	Refund of assessed taxes - Income tax Sub reg no 3			20-0-0		
7	243	Travelling allowance of Mr J Twigg ag Head Asst Collr Madura					
8	99	Salary bill of Mr C Henry assistant collector of Madura for nov / 87 Fixed travelling allowance at Rs100 p m from 1 to 4 nov / 87				13-5-4	
9	162	Amount of pension drawn by Alumaddin Khan Sahib no 8465 for nov / 87			8-5-4		
0	164	Amount of pension drawn by Karuppan no 312 for nov / 87			7-14-8		
1		22 Education Grants in aid 1 To secondary and primary schools for Girls 112-13-4 Rs 216-13-4 To special schools for girls 104-0-0					

(5) | (x) | Board's Genl
Communicated to
Acct General [illegible]

(13) promised | (x) | (26) Will be furnished

The distance from Tellichery to Calicut and thence to Beypore is 52 miles 1 furlong and not 47 as stated in the bill. Rs 2-8-0 as drawn may be drawn in a Suppl bill if the distance given in the bill is a mistake

Please note (27) Noted accordingly—

(28) Will be recovered. Mr Henry was awaiting instructions to join the Survey Party after being relieved of the duties of the H. A. Coll at Madras on the forenoon of the 1st Nov 87. Having been put in charge of the [illegible] [illegible] in consequence of Mr [illegible] Coll in consequence of the [illegible]
~~Will be recovered~~
having taken charge of the Sub [illegible] during Mr [illegible] absence on privilege leave Mr Henry took charge of the [illegible] Coll [illegible] at Madras on the 1st Nov 1887 & has drawn salary & allowances only as [illegible] Coll for the whole of ~~that~~ month

Mr Henry having been on [illegible] from 1 to 4 Nov 87 is not entitled to fixed travelling allowance at Rs 100 p.m. for the above period. Rs 13-5-4 should be recovered on next salary bill. | (z)

Recovered in [illegible] for [illegible] [illegible]

[illegible] to for want of vouchers in support of the payment | (2) | (29) Sent on the 18th Jany 1888 with wrapper no 22

Deo | (x) | (30) Sent herewith:

(31) Corrected accordingly

(3) | (y)

32			Remittances a/c betw civil Legal III [redacted] Items adjustable by India Colonial Govts Straits Settlements Pensions Rs ~~0 - 0 - 0~~ 12-1-9 Miscell - Rs ~~12 - 1 - 9~~ 0-0-0
3	212		Salary bill of Mr J Twigg as Head Asst Coll r of Ibadan for Nov/87 annuity due on the Salary of ~~Rs~~ Rs 760 —— 30 - 6 - 5 Do paid on Rs 885 Rs 35 - 6 - 5 Dif 5 - 0 - 0 Civil Fund Sub n on Rs 725 —— 16 - 5 - 0 Do paid 17 - 1 - 7 on Rs 760 Dif 0 - 12 - 7 I Tax due on Rs 760 (less 46 - 11 - 5) 18 - 9 - 1 amount paid 19 - 12 - 8 Diff 1 - 3 - 7
34			Cash remarries Rs 3 - 8 - 0

149

(32) Corrected accordingly

(3) | (9)

fixed travelling allowance and fixed pentage are not liable to deductions on account of annuity
Rs 5-0-0 may be drawn on next bill.
The House rent of Rs 35 is not liable to deduction on account of C. Funds. Do

(Please note) (33) Noted. The objection referred to are invariably noticed and necessary adjustments are made in this office immediately if the bills are presented for payment in the Huzur Try.
Begs to refer to the memo attached to the voucher.

as 12-7 overpaid may be redrawn on next bill.
Income tax should be calculated on the net salary, that is, after deductions made on account of annuity and civil Fund Sub^n.

~~Noted accordingly~~

Rs 1-3-7 overpaid may be redrawn on next bill
Mr Inuigg is not indebted to the civil Fund and it is not clear why a deduction of Rs 76 was made under that head in the present bill. Do

Adjusted as below —
Excluded Local Funds
Port and marine funds
Act ~~XII~~ of 1875
Dock yd and Port Estt

Please note
(34) Noted ~~accordingly~~

35		Plus and minus memo of Stock notes for Dec 87	
36		vide plus and minus memo. objection Book advances	
		~~closing Balance Rs 135-13-9~~ 74-0-0	
37	199	Tran: All- of the Asst Superint of Police — Mr Hasted — mileage drawn for 29 miles of road Journey made on 6th Nov/87 from Madana to Arapukota	
		Rs 14-8-0	
		Do admissible for Do for 30 miles	
		Rs 15-0-0	
		Dif. 0-8-0	

[...]ound herewith that the figures [...]lating to the Dindigul Fort Treaty may be inserted therein in the red - details of balance under the initials of the Fy officer

Please retransmit the document with the omission supplied as directed and see that such omissions are not allowed in future

150

closing balance as given in the memo for Dec/87 Rs 135-13-9

add amount advised in item no 87 of the objection statement for July 87 50-0-0

185-13-9

Deduct amount erroneously less credited in the memo for August /87 Rs 16-10-8

Deduct also amount credited in the Presidency Bank account for November /87 towards the adjustment of the Cuddalore District Balance 115-10-6

132-5-2

Difference Rs 53-8-7

Add amount not appertaining to the Cuddalore Dist Balce erroneously included in the credit in the memo for November /87 Rs 20-7-5

correct Balance Rs 74-0-0

Please alter the closing balance in the office copy of the memo accordingly

[...]ording to the route Book [...]mber no 166) the distance is [...]0 miles. It 29 was [...]ntered by mistake as 8 [...] may be drawn on a [...]upplemental bill.

Please note (37) As 8 drawn in the Pay Bill for Jany paid on 2-2-88.

(35) Returned with ~~the~~ omission duly supplied.

(36) Altered accordingly

(37) Noted ~~accordingly~~

38		85	Acting allowance drawn by Mony R Subbier Ag Dist. Mounsiff of Sivaganga for nov/87 – Rs 100 –
39		31/1	2o Police Dist Executive Force" Horse Allce Rs ~~272-0-0~~ Rs 256-0-0 Local Allce ~~Rs 0-0-0~~ Rs 16-0-0
40			vide Plus and minus memo Stamps closing balance Rs 240159-5-0

Fort St George
Acct Genl's office
24 Jany 1888

To The Collector of
Ma

Rs 2-1-4 being income tax on ... should be deducted on his next Salary bill.

(Z) as promised. (38) will be ~~deducted~~ recovered

Recd on 12/... /88

Refuted (?) ... on 6-3-88

...till batta drawn for Hd constable and constables at Palni should in future be shewn separately under a new head "local allowance"

(Y) & (W) (39) Corrected accordingly & will be attended to

(5)

Want of particulars as to how much of the amount relates to "General Stamps" and how much to "Court Fees Stamps" This information should not have been omitted to be given in the memo.

(X) & (W) (40) Balance under Genl Stamps = Rs 106543-13- Court Fee stamp · 133615-8- ~~and~~ & will be attended to

(Signed) H A Sim

Dy Account General.

for Dy Collr

(Ol) 1-2 88

[signature]

Review of items outstanding
~~OBJECTION~~ *in* ~~STATEMENT~~.
the Objection Book of

the Madura DISTRICT.

For the quarter ended
~~MONTH OF~~ *30 Sept* 1887.

152

II

Letter Sent 16-1-88

~~Objection Statement showing the Result of the Audit and Examination o~~ Review of items outstanding in the Objection Book

~~N.B.—This statement must be returned within ...~~

- (1.) Want of Voucher.
- (2.) Want of Countersigned Detailed Bill.
- (3.) Error in Classification.
- (4.) Want of sanction of Government.
- (5.) Do. of the Board of Revenue.
- (6.) Want of Leave Statement or Certificate.
- (7.) Disallowed by Countersigning Officer.
- (8.) Want of Disbursing Officer's Certificate.
  - (a) For I-b Charges.
  - (b) For I-a and II Charges.
- (9.) Want of one anna receipt stamp.
- (10.) Batta for halt at one place in excess of ten days is inadmissible.
- (11.) Want of details.
- (12.) Want of health, age, and vaccination certificate.
- (13.) Want of sub-vouchers.
- (14.) Want of increment certificate.
- (15.) Want of receipt from the party to whom the payment has been made.
- (16.) Want of certificate of actual expenses,—Accountant-... Memo. No. 21, dated 3rd December 1886.
- (17.) Travelling allowance is inadmissible for a day on ... Officer does not travel a distance exceeding five mi... head-quarters, or does not return thereto from a ... exceeding five miles.
- (18.) Want of particulars in English on Vernacular ... returned.
- (19.) Want of Last Pay Certificate.
- (20.) Want of certificate of date and hour of making ove... at old station.
- (21.) Want of certificate of date and hour of taking over at new station.
- (22.) Want of explanation why travelling Allowance bill ... without the countersignature of Controlling Officer.
- (23.) Want of certificate when and where he heard of the ... of appointment.

	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Amounts placed under: Advances Recoverable.	Suspense. Receipt.	Suspense. Charge.	Awaiting Clearance.	Servi... payme... for reco...
	1887					Part 1		
1	July	189	Grant overdrawn on behalf of Mr. G. Samuel and Nagalingam of the S. P. G. Industrial School Ramnad for April/87				4 —	
2	August	108	Munshi allowance drawn for Forester Mr. Pierce				240 —	
3	"	171	Grant overdrawn on behalf of Mr. G. Samuel and Nagalingam of the S. P. G. Industrial School Ramnad for May/87.				4 —	
4	"	172	Do. Do. for June/87				4 —	
5	"	179	Sub. Vr. no 18 Travelling allowance of 2nd Gumastah Ramanadhan of the Sivaganga Dy Tahsildar's office for having attended the Sessions Court in April/87 as a witness				4-12-	

137

Disallowed and stated to have been recovered (Vide Try offr's Letter No. 142 d/ 27th January/88	Please point out credit.	✓ Pointed out
Disallowed by the Conservator of Forests, Vide his no. 2478 d/ 28-1-88 to the District Forest officer through the Collector.	Please recover	Will be recovered. [illegible]
Disallowed and stated to have been recovered Vide Try offr's letter no. 142 d/ 27 January/88.	Please point out credit.	✓ Pointed out
Want of information whether this individual obtained from the Court any travelling or subsistence allowance: and if so why the amount was not deducted from the travg: allce claimed in this bill Vide Audit slip no. 1384 d/ 8.12-87 d39.	(OK)	✓ Info forwarded in letter No. 2039 d/ 19/12/87

No.	Date	Voucher	Particulars	Amount
	1887			
6	August	170	Refund of Subscription for the Dt. Gazette made to G. Rungaswamy Naidu Dy Inspector of Vaccination Permagudy — — —	1-9-0
7	Sept.	106	Grant overdrawn on behalf of Nagalingam of the S.P.G. Industrial School Ramnad for July/87 — — —	2-0-
8		105	Do- Do for August/87	2-0-
9		235	Fee paid to Govt Pleader in Suit no. 118 of 87 on the file of the Sub Court Madura West. — — — —	10-0-
10		231	Costs of A.S no. 118 of 87 on the file of the Sub Court Madura West	1-0-
11		254	Refund made to C.A. Subbraya Iyer of Dindigul being the amt of charges paid by him for publishing an advertisement not published as per subsequent request. — — —	2-0-
12		66	Batta overdrawn for Hd Clerk T. Kristna Row and peon Muthuveeran of the Estt of the Inspector of Schools S. Dn.	12-0

1579

(5)	(x) ✓	Enquired whether B.S. [illegible] in the case [illegible]
Disallowed & stated to have been recovered vide Sry Offr's letter No 142 d/ 27 January 1888	Please point out Credit.	✓ [illegible]
(5) promised	(x).	✓ Cred vide letter 13.2.88
(5)	(x)	✓ vide reply [illegible]
Disallowed vide ABK d/ 26 January/88 II Nc through the Sry Officer Madras	(Z) ✗	Will be recovered [illegible] Recovered in [illegible]

Part II

	Date	No.	Particulars	Amount
	1887			
13	Augt	117	Repairs of 6 Police huts at Chinnamanur	
14				30 — —
			Do. of 4 huts of Vallanady	20 — —
15		116	Do. Station house at Alanganallur	
16				53-2 —
17		93	Do. to 4 huts at Andipatty	20 — —
	Sept.	123	Construction of a runners hut at Nallur Stage on the District Post line Madura	5 — —
18		146	Repairs to the Sub Court. Madura West	445-8 —
19		165	District Jail manufacture Charges	
19				100 — —
20		110	Repairs to Cookroom of the Police Hospl. Madura	
21				15-4-9
			Do. Do. Bathroom of Do.	6-12-6
22		176	Repairs to 4 Police huts at Alanganallur	
23				102-4 —
		55	Travelling allowance of the Dt. Court Establishment	
24				12-8 —
		162	Do of the Regn Depttl. Estt.	
25				2-12 —
		128	Do. of the Estt. of the Dy. Inspector of Schools Madura Range	
26.				4-4 —
		130	Do. Do. Do.	1-13 —

(2) & (31) Vide ABO/94th d/10-12-87 and Reminder No. Pack/2 d/the 31 January/88.	(V)	
(2) + (31) Vide ABO/8d dated the 31 January/88.	(V)	
(2) + (31) Vide ABO/7d dated the 31 January/88	(V)	
(2) Vide ABO/6d d/the 31 January/88	(V)	
(2) + (31) Vide ABO/5d d/the 31 January/88.	(V)	
(2) Vide ABO/4d d/31/1/88	(V)	
(2) Vide ABO/3d d/31/1/88.	(V)	
(2) Vide ABO/2nd d/the 31 January/88.	(V)	

[signature]

Dy Acctt. General

133

~~A.Z.A.~~

~~Treasury Account of the~~ Madura District for the quarter ended 30 Sept/87 188 .

(24.) Daily allowance and mileage not admissible for the same day, either one or other may be drawn.
(25.) Want of information whether the appointment was sub. *pro tem.*
(26.) The distance according to Route Book from to is miles, not miles as charged.
(27.) Error in calculation.
(28.) Want of Budget provision.
(29.) Want of Treasury Officer's certificate of original credit in the Accounts.
(30.) Want of information as to the purpose of journey.
(31.) Want of completion certificate.
(32.) Want of copy of the order sanctioning the estimate.

† (*z*) Recover from next bill.
(*y*) Correct office copy of Account.
(*x*) Furnish.
(*w*) Attend to these instructions in future.
(*v*) No action on the part of Treasury Officer necessary.

158

Nature of error or objection. *	Order of the Accountant-General thereon. †	Explanation or remarks of the Officer in charge of the Treasury.

Letter + Sent
Jan '88

Supplemental Review of items outstanding. ...

~~Objection Statement showing the Result of the Audit~~ and ~~Examination of the~~

~~N.B.—This statement must be returned within...~~

* (1.) Want of Voucher.
(2.) Want of Countersigned Detailed Bill.
(3.) Error in Classification.
(4.) Want of sanction of Government.
(5.) Do. of the Board of Revenue.
(6.) Want of Leave Statement or Certificate.
(7.) Disallowed by Countersigning Officer.
(8.) Want of Disbursing Officer's Certificate.
(a) For I-b Charges.
(b) For I-a and II Charges.
(9.) Want of one anna receipt stamp.
(10.) Batta for halt at one place in excess of ten days is inadmissible.
(11.) Want of details.
(12.) Want of health, age, and vaccination certificate.
(13.) Want of sub-vouchers.
(14.) Want of increment certificate.
(15.) Want of receipt from the party to whom the payment has been made.
(16.) Want of certificate of actual expenses,—Accountant-General's Memo. No. 21, dated 3rd December 1886.
(17.) Travelling allowance is inadmissible for a day on which an Officer does not travel a distance exceeding five miles from head-quarters, or does not return thereto from a distance exceeding five miles.
(18.) Want of particulars in English on Vernacular vouchers returned.
(19.) Want of Last Pay Certificate.
(20.) Want of certificate of date and hour of making over charge at old station.
(21.) Want of certificate of date and hour of taking over charge at new station.
(22.) Want of explanation why travelling Allowance bill was paid without the countersignature of Controlling Officer.
(23.) Want of certificate when and where he heard of the change of appointment.

	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Amounts placed under: Advances Recoverable.	Suspense: Receipt.	Suspense: Charge.	Awaiting Clearance.	Service payments for recovery
					Part I			
1	1887 March	281	Cost of erecting a Chavadi at Muthupetta Sea port.				50-„-	
					Part II			
2	1886 Nov.	209	Furniture purchased for the use of the Deputy Inspector of Schools — Ramnad Range — —				52-„-	
3	1887 April	65	Pay bills of the Estt of the Dredge and workshop Pamban for 22d + 23d March 1887. — — —				3-12-0	

158

(2) + (3) promised Vide Treasury Officer's letter No 1673 d: 12th Oct/87.	(X)		
(2) or if the furniture purchased Consists only of country articles Costing less than Rs 50 each the fact shd. be intimated to this Office Vide A130/9D d/ 31st January/88.	(√)		
Want of explanation why pay was drawn up to 23rd March/87 inclusive while the three months notice from 22nd December/86 (Vide memo from Port Officer Madras No 2072 d/ 24th February 87) expired on 20-3-87 Vide Reminder No 2ack/41 d/ 6-9-87 & No 2ack/3 d/ the 31st January/88.	(√)		

	1887							
4	April	231	Union Tax on Post Office House for 1886-87	}			1-8-0	

Want of Certificate from the Executive Engr. Accepting the agreement Vide Audit Slip no $\frac{134}{A2}$ d/ 12 Febry/88.	(✓).		158
	[illegible] Dy Acct General		

A.Z.A.

~~Treasury Account~~ of *[…]ion Book of the* *Madura* District ~~for~~ *up to 30 June* 1887.

180

~~[red struck-through line, illegible]~~

(24.) Daily allowance and mileage not admissible for the same day, either one or other may be drawn.
(25.) Want of information whether the appointment was sub. *pro tem.*
(26.) The distance according to Route Book from to is miles, not miles as charged.
(27.) Error in calculation.
(28.) Want of Budget provision.
(29.) Want of Treasury Officer's certificate of original credit in the Accounts.
(30.) Want of information as to the purpose of journey.
(31.) Want of completion certificate.
(32.) Want of copy of the order sanctioning the estimate.

† (z) Recover from next bill.
(y) Correct office copy of Account.
(x) Furnish.
(w) Attend to these instructions in future.
(v) No action on the part of Treasury Officer necessary.

Nature of error or objection. *	Order of the Accountant-General thereon. †	Explanation or remarks of the Officer in charge of the Treasury.

1888	161		Objection statement shewing the result of the Madura District for	
1	Jany		amount placed at the personal debit of the Tahr of Melur for want of voucher (Forest revenue not dead) 5-0-0	}
2			charges for remitting treasure to the Branch Revenue treasury Tellicherry 25-0-0	}
3			Collectors circuit Expenses paid at Huzur — — — 5-0-0	}
4			Amount found short in the remittance received from the Palni Taluq 1-0-0	}
5			VIII Assessed Taxes. Income tax. Deductions by Govt from Salaries and pensions	
			665-11-10 Rs ~~666-0-0~~	}
			3 Land Rev charges of District administration Tahsildari	}
			2100-0-0 Rs ~~2100-4-2~~	}
5(a)		102	Income tax due on 17-8-0 drawn from civ apo — T Rajaram naidu of the L F dispensary Uttamapalaiam for nov 87 Rs 0-5-10 do rec do 0-5-8 Dif 0-0-2	

Audit and Examination of the Treasury account January 1888 No $\frac{A\ Z\ A}{D\ 6}$.

162

1 - Will be recovered

Pending eventual recovery | Please recover | 2 - Recovered in February '88

3 & 4 - Will be recovered

(3) | (y) | (5) Corrected accordingly.

The sum of Rs 10 recd on voucher no 226 should not have been less deducted from charges by as 4 ps 2 the amount of Income Tax refundable thereon but should have been deducted in full, the amount of Income tax due being deducted from "receipts to "Income tax" "Deductions by Govt from Salaries &c".

In future fractions of a Rupee should also be assessed in the case of Apod & Hosp assts drawing ¼ Pecuniary Contributions Rs 0 - 0 - 2 less deducted on this bill should be recovered on next bill | (Z) | 5(a) Will be recovered.

6 3 Land Rev
changes of District Administration
Subcollectors
Rs 288-2-6
Head Asst Drs Rs 1260-4-4
18 · Genl Administration

Rs 0-0-0

Rs-0-0-0

7 "3 Land Rev"
"charges of District Admin"
"Tentage Allce of officers

Rs 136-4-9

8 Rev Inspectors Rs 560-10-8
other T of Estt Rs 2930-15-11

9 9 Customs
Sea customs Salaries Estt
Fees to clerks for working
out of office hours
Rs 0-0-0
Rates & Taxes 7-11-10

10 19 A- Law and Justice -
Courts of Law -

Rs 0-0-0

Diet and Trav Allce
to witnesses

Rs 191-6-0

163

(3) (7)

(3) (7)

6, 7, 8, 9, 10, 11 & 12
Corrected accordingly.

(3) (7)

(3) (7)

(3) (7)

22 Education
Govt Colleges Genl
Miscellaneous 6-15-5
Contingencies admissible without detailed audit
6-15-5
Rs 0-0-0

2 Govt Schools Genl
Secondary schools for boys and girls
0-0-0
Miscellaneous Rs 6-15-4
Contingencies admissible without detailed audit
6-15-4
Rs 0-0-0

3 Cash recoveries
Rs 70-0-0

4 60 Income tax due on Rs 11-12-0
¼ pay drawn from [illegible]
for civil apo: Sebastian of
the civil dispensary
at Periyaculam for
December '87 Rs 0-6-3
Ded amt recovd 0-6-0
Diff Rs 0-0-3

15 226 Taluq Estabt bill —
Sub pro tem pay at
Rs 70 drawn for T
Panchapekesa Iyer
Ag Dy Tahsildar
of Uthamapetty,

(3) (4)

(3) (4)

adjusted as below -

Please note — 13 - Noted

XIX Education

Miscellaneous

(Recoveries of overpayments in previous years) Rs ~~[illegible]~~ 8-0-0

22 Education

Grants-in-aid.

To Secondary and primary Schools for boys aid Rs 62-0-0

In future fraction of a Rupee should also be assessed in the case of apothecaries and Hospital assistants drawing 1/4 Pensl contribution, Rs 3 less deducted in this bill ~~less deducted in this bill~~ should be recovered on next bill

(2) — 14 - Will be recovered
Recd. [illegible] -3-30.

15 Will be recovered

		from 9 to 31 Dec 87 Rs 57-14-11 admitted pay at Rs 35 as Eng Clerk Colr's Office Temporarily and a gallon at Rs 14 as asst Dy Tasildar Nsilampulty for the above period ——— 36-5-7		15-9-4
16	1888 Jany 13	Contingencies of Police Hospital Madras		11-1-6
17	Jany 195	Magesterial Contingent bill Ib charges .. -13-11 Fees to Pleaders in Criminal Cases 5-4-0		
18	.. ..	Mileage drawn for 3 third class native witnesses each of whom travelled only 9 miles Rs 3-6 — Do admitted at 2 annas for every 10 miles -5-6		3-—6
..	.. 175	Refunds of the Sale proceeds of unclaimed & escheated property		4-10-6

Disallowed Mr T. V. Narayana-samy Aiyar Tasildar of Mannar-gudy in the Tanjore Dt having made over charge of the Tempy. Dy Collector's appointment in the South Arcot District on the fore-noon of the 9 December 1887. Mr T Panchappakesa Iyer who was acting in his arrangement is entitled only to his own pay + ag allowance at 20 per cent on the pay of the Dy Tasildar of Nallamputtur from 9 December 1887 the date on which he is relieved of the acting appointment.

8 (a) (V)

185

Received in the office for [illegible] on 7th March 88
5.3.88.

(Z)

16 - Nil

(28) Pleased Ram.

17 - "I. b charges" – an additional allotment of Rs 100 is sanctioned by the High Court in their No 393 / 13-2-8[illegible]

"Fees to Pleaders in Criminal Cases"

Application for an additional allotment of Rs 2400 has already been made and another will be sent now for the grant required up to the end of the year

Disallowed – Amount due as per correct calculation only Rs - 5.6 Rs 3 - 6 and of Rs 3 - as pointed out by the Treasury Officer should be recovered –

(Z)

18. Will be recovered
[illegible] 2-3-88 to recover [illegible] recover
[illegible] also recovered & credited [illegible] 17/5/88.

Want of information regarding the circumstances and the authority under which this refund was made it is observed that th[illegible]

19. Will be furnished
the Letter Sent
20-4-88

20	"	210	Contingent bill of [illegible] Madura (cash) Th charges incurred including this bill Rs 140 15 4 Allotment for 87/88: 140 — " 15 4	
21	1888 Jany	51	Dt Jail Estt bill for Dec 1887. Pay drawn for 3 warders on Rs 10 Rs each. Rs 30 admitted pay for 2 Do Do — 20 — —	10 —
22		64	Temporary Establishment of the Dt Jail —	16 2 4
23		119	Govt College Estt bill for December 1887 Rs 1818 -	
24		254	Result grant bill	

is no provision in the Police
Act authorizing a refund by the (X)
Magistrate of money once credited
to Govt =

20. Nil

(28) (V)

Want of authority under
which this warder was entertained
the number of warders on Rs 10 sanctioned
for this Jail in G O No 934 dated (V)
23-8-87 is only 2.

21. 22 & 23 Nil

Want of Countersignature
of the Inspector Genl of Jails vide
G O No 934 dated 23 August 1887 (V)

It is observed that the
pay of the 2nd asst ~~master~~ Mr
T. Viswanathia Sastry is Rs
?? only & not 102 as shown in
col 4 of the Leave Statement (V)

The amount of Sub No 1 Please alter
has erroneously been entered office Copy
in the list as Rs 2 instead of Rs 1.
The necessary Corrections having
been made in the list in this office
it is requested that the office copy of the
list may be altered

24. Altered accordingly

25	1888 Jany		Account between India and Madras.	
			III Items adjustable by India.	
			Forest Remittance Transfer Receipt ~~India~~	
			Account between Bengal and Madras	
			III Items adjustable by Bengal	
			Foreign Remittance Transfer Receipt	
26		259	Pay bill of the Process Service Estt. of the Dt. Munsiff Court Poonamallee for Dec 87	658.9.11
27		198	Contingencies of Stationery and Printing — 32-8-1; Amount spent up to 31 Jany 88 under II Charges admissible without detailed audit 471-..-10; do provided under the same head. - 3, 200 —; 271-..-10	
28		199	Miscellaneous Contingent bill — Amount paid to Arumachellam Pillay under G.O. No 2780 J.D. dated 8-12-87 Rs 102-4-3	
29		154	Pay bill of the Regis. Estt. for Dec 87. Income Tax due on Rs 10 ag allowance drawn by ... Shadow Row agent Regis. [illegible] for Dec	

187

25 - Corrected

(3) (y)

26. Sent on the 15th February
(x) 1888.

(1) Promised.

Please obtain 27 - Will be obtained

(28)

28 - As the individual had
(x) given a stamped receipt to the
Sub Court Madura West, no stamp
was affixed to the cheque cashed
by the Sub-Judge.

(9)

The item should be recovered (✓) 29. Will be recovered - It
from next bill and explanation appears that in the Consolidated
furnished why it was not Commission Bill prepared in
recovered from the Commission bill the Registrar's office & sent up
for De[cember] 18[87] for payment only Rs 30 instead of Rs 30
[illegible] Rs 10-4-0 was entered in the
[illegible] column

	1888				
30	Jany	146	Pay bill of the Dy Inspector of Schools Extr North D Range for Dec 1887		25
31	Do	168	Pension bill Income Tax due by Kollandu of PPO No 2674 on Rs 1155 from march 1886 to Dec 1887 is Rs 24-1- Income Tax actually recovered Rs 25 13 4 0 . 3 . 8		
32		167	Do Do Note (1) It is to be observed that the PP... Rs 5 at the Dindigul Treasury is 12824 and... acquittance Roll -		
33			(2) Please explain why the acquit... Treasuries are not printed as requi... to Cir No $\frac{I\ A\ D}{262}$ of 20 Aug 1887 -		
34		117	Salary bills of M R R T Venkataramanayya 3d Grade Dt Staff Shevagunga for December 88 Leave allowance at 100 p m from 1 st to 1st Dec 87 & pay at 250 Rs p m from 12 to 31 Dec 87 Rs 193-8-10		

168

Want of one of the certificates prescribed in the Circular memo of the DPI No 5952 dated 30 August 87 (V)

Rs - 3 - 8 being Income Tax less recovered should be recovered in addition to the tax due on his next pension bill. (Z)

of Syed Oomar Sahib drawing 820 as given in the ~~appendix~~

Roll of the Huzur & Nelacottah aley in this Office memo attached

As Mr RM T Vencatarmaiyya's leave has been extended by 1 day so as to include the period of his one + stay he may draw Leave allowance at Rs 100 p m for the 11 Dec 1887 also - thus Rs 3 - 3 - 7 less I T " 7 - 3 may be further drawn.

Please note

column "Pay" as the income tax on the pay & allowance of officers drawing less than Rs $\frac{500}{12}$ p. m is being invariably deducted in the commission bill with reference to the sums entered therein the deduction of tax on the Ag allowance separately drawn by the Sub Registrar escaped notice

30. Nil

31 - Will be recovered

Recovered from the pension in part
Reg. 18. 25/5/1[illegible]

32 - Will be corrected

33 - The Rolls have already been given for printing the same will be issued from the next month

34 - Paid on V. No 120 for February 1888

35		216	Salary bill of Mr C H Thomas(?) of Sub Collector for Dec 87
36		183	Travelling allowance of Mr Tillanayagam Pillai Gl. Ch. Dy Collr: Mileage for 16 miles drawn for journey on 15 12 87 from Madras to Kamarajapuram & back via Sholavaram Rs 4 — admitted. Daily allowance for the road journey for 16 miles Rs 3 — Railway fare for the Rail journey 0 14 — 3 - 14 - Diff.
[7]	1888 Jany	188	Travelling allowance of Dy Inspector(?) ... Muniker(?) Boat charges drawn for the ~~several~~ 7 & 18 Nov & for 3 & Dec 87 for travelling between ... & ... a distance of 3 miles on each of those days

(167)

Annas 12 & pies 7 overpaid on account of C. Fd Subscription R. 1-5-8 on account of Income Tax as pointed out by the Treasury officer may be adjusted on next bill -	Please note	35. Noted	Refund [illegible] for [illegible] 58 3. 3. 88
Under the Civil T.A. Code Provl issue Sect 22 the mileage wh. an officer can draw for a road journey of less than 20 miles is restricted to the daily allowance admissible even though along with the road journey a journey by rail also is performed As. 2 as shown in the particulars should be recovered on next bill -	(3)	36- Will be recovered Es [illegible] 2-8-[illegible]	[illegible]
Disallowed the distance travelled on each of these days being less than 5 miles from the Hd Quarters no travelling allowance can be granted for the journey - vide Sec 19 C T.A. Code Provl issue -	(3)	37. 38 & 39 will be recovered	[illegible]

38	106	Incometax less recovered. On the 1/4th pay and allowance of the following medical Subordinates drawn from Provl revenues for Dec '87	
		Civil apo: A Jesudasen of the Ramnad L F dispensary Rs 0 — 0 — 1	
		Do Do C Janakira=namau naidoo of the Shivagaiya L F dispensary . . . Rs 0 — 0 — 1	
		Do Do P Gibbons of of the Paumben L F Do Rs 0 — 0 — 1	
		Do Do Rajanamnaidoo of the L F dispensary at Uthamapalaiem Rs 0 — 0 — 2	
		Do Do V Mohanarayan naidoo of the L F dispi Paramakudy Rs 0 — 0 — 3	
		Do Do Laghanadhapillay of the L Fl disp: Tinnevelly Rs 0 — 0 — 3	
		Do Do Madunerinayagham pillai of the L F disp: at Devikota Rs 0 — 0 — 3	
		Do Do Ihynianpillai of the L Fl disp: Usilampetty Rs 0 — 0 — 3	
9	49	Do Do Samuel pillai of the L Fl Disp Palni Rs 0 — 0 — 3	5

170

Vide objection
in item no: 14

(Z)

(38)
All Received
from Pay Bill
for Feb 88
8-3-88

Rs 3 received for
Salary of the
deduction from Bill
~~of~~ for Feb/88
Paid on -3-88

	1888. Jany	185	Sub Ecros 3 & 4	
			Actual expenses drawn for Sub Colls Sher br Subramaniar for journeys made on the 8. 9 - 16 & 22 Nov & 3 & 13 December 1887. Rs 18.5	
40			admitted daily allowance at 1 1/2 Rs for the period : 9 —	
			Do Do for Hd Clerk Lingaramier for Do Do Do 9-10-6	
41			admitted daily allowance at 8 as for Do —— 3 Diff	
			Do Do for Clerk Ganapathi Iyer for journeys made on the 8. 9. 16. 22 & 30 Nov 1887 . . 8 - 2 . 6	
42			admitted daily allowance at 6 as for Do . 1 - 14 . Diff	
			Do Do for Clerk Jeewan Rao for journeys made on the 8. 9. 16. & 22. Nov & on 3d Dec 87 : 8.8.6	
43			admitted daily allow at 6 as for the days . 1 - 14 -	
44			Actual expenses drawn for clerk B Venkatasawarlu for journeys made on the 8. 9. 16 & 22 Nov & 3 & 13. Dec 87 = 8. 8.6	
			admitted daily allowance at 4 annas 1 - 4 — Diff.	

171

Disallowed - These subordinates are not entitled to exchange daily allowance for mileage for these journeys as they have not travelled more than 20 miles on each of the days if they were required to travel by boat or public conveyance a certificate to that effect should be furnished as required by this office printed memo No 21 dated 3 Dec 1886.	(z) or (x) certi			40 to 44 Will be recovered or certi=ficate will be furnished. Extract sent 2.3.88 Certificate sent 9/8/88

45		212	Dt Court Contingencies Fees paid to additional translator employed by the Court under the High Court Pro dated 29-9-62 ——
46		56	Daily allowance drawn for Local Cattle disease Inspector Mr Hussinalli Sahib for the 22nd Nov 187 = " 8 " Railway fare drawn for him on the same day } 10 —— 10 8 " admitted Railway fare 10 —— " 8 "
47	Jay	258	Compensation for land taken up for public works purposes Amount paid to Suna-unthoo Veerathevin —
48	–	239	Money order payment Sub Vr No 15 fr Rs 35 —

[illegible]

22nd Feby 1885

172

Held under object ion pending receipt of reply of letter No 1ack ~~dated~~ the 20 July 1888 (5) ~~to the~~ Registrar High Court appellate Side	(V)	45 - Nil	
Disallowed daily allowance is inadmissible in addition to Railway fare	(3)	46. Will be recovered	Recovered cash 5-3-8[illegible]
15 promised	(x)	47. Sent on 2/[illegible] Instt under wrapper No 78	
Voucher returned for correction in the LC's order for payment thereon	Please return the voucher duly corrected.	48. Will be returned duly corrected (OC)	Returned duly Corrected 1.3.88

(Signed.) [illegible]
Dy [illegible]

[illegible] Dy [illegible] 8

1858			Objection Statement		
February			of the Madura District		
1		Amount placed at the personal debit of the Dy Tahsildar of Ramnad for want of particulars	3-1-8		
2		Charges for remitting treasure to Branch Reserve Treasury Madras	35—		
3		Collector's circuit expenses paid at Hosur	14—		
4		Do at Periyakulam	5—		
—		Value of counterfeit coins found in a remittance from Melur	3—		
1	171	List of Police Municipal cheques paid - consecutive number 3 for Rs 310-15-5			
—		Vide Inyaccount - appendix Page 7 Refund of amount drawn from the treasury in October 1857 for repair of Police Station house Rs 50			
—		Amount credited as undisbursed travelling allowance of Police constables Rs 2-6—			
		XVII Police Miscellaneous Rs ~~79-11-5~~ 7-10— 20 Police District Executive force Petty construction & repairs Rs ~~702-10-5~~ 801-9-2			
10		XIX Education Miscellaneous Recoveries of over payments in previous years Rs ~~5~~ 12— 0			

the Result of the Audit & Examination of the Treasury accounts 173
February 1888

			Will be adjusted. *(red:)* adjusted [illegible]
			Recovered in March 1888
			Adjusted in March 1888
Pending eventual recovery	Pleasance		Will be recovered
			Recovered in March 1888
Want of cheque No 153	x		Since received nil
Want of information of the No of the voucher with the date of its payment on which this amount was originally drawn & the particular station house to which it relates. These particulars should not have been omitted to given	x & W	[illegible] To send Extract *(red:)* [illegible] 8/5/88	Will be furnished & attended to. Extract sent 20/4/88
Want of information of the particular months in which the amount was originally drawn	x	Do	Will be furnished Do *(red:)* [illegible]
1872-73 being refund of sums drawn in the current year should have been deducted from charges	Y & W		altered and will be attended to
358.65 credited to [illegible] overpayments in previous years 65 being amount of a [illegible] made in the current year [illegible]	(Y)		altered

10 continued

22 Education
Grants in aid
to Secondary & Primary Schools
for boys Rs ~~397-5-4~~ 151-6-11
to Special Schools for boys Rs 199-8-

11 3 Land Revenue
Charges of District Administration
Ad Asst collectors Rs ~~466-2-2~~ 766-2-2

Advances Repayable
Civil Advances
270 A: of passage money
to civilians Rs 14

12 Local & Special Funds
Local Funds (Act V of 1884)
Receipts as per separate accounts
Rs ~~38447-6-0~~ 38145-6-0
do do
charges as per separate accounts
Rs ~~41017-8-7~~ 21188-8-7

13 79 Travelling allowance bill of the
Estt of the Dy Inspector of
Schools Ramnad Range for
December 1887

14 216 Majesterial contingencies
Fees to native S in criminal
case - charges incurred to the
end of February 1888 Rs 4415-
amount allotted for 1887-88
Rs 1800
& Addl amount promised
the appropriated as per their office
No $\frac{22}{88}$ dated 23/12/88 Rs 2370-
Rs 4170
Batta to ... Difference to 245
... exceeding ...

174

Rs 199-8-0 Grants in aid paid to the S.P.G. Industrial School Ramnad were removed to the head to Special School for boys as per letter of Director of Public Instruction No 1615 dated 10-3-88	y		
		(11)	altered
(3)	(y)		
Altered with reference to the remarks in paras 13 & 51 of the Treasury account	(y)	(12)	altered
		(13)	nil
(1)	x	Since recd	
(28)	Please obtain		14(a) application for a further allotment of Rs 500 under Fees to Vakeels has been sent on 5th March/88
Disallowed & promised to be recouped	(3)		
			14(b) ~~[illegible]~~
		Recovered credited 10-4-88	

15	140	Service postage charges for service of judicial processes incurred by the Dindigal District Munsiff to the end of February 188 Rs 42-14-0 amount allotted for 1887-88 Rs 40 — Difference 2-14	
16	246	Flat charges of the Sub-Court Madura East Rs 9-12-10	
17	195	District Court contingencies Batta to prosecutors &c Expenditure up to 29th February 1888 Rs 1756-13 — Allotment for 1887-88 Rs 1551 — Difference 205-13 —	
18	204	Rent of the Dindigal Town Police Station house for January 1888 Rs 6 — Admitted 3 —	3 —
19	25	Temporary Estt of the Distt Jail Madura entertained on account of condemned prisoners	17-9
20	84	Police hospital contingencies Madura Flat charges	7-8
	30	Pay bill of the Estt of the Govt College for January 1888 Acting allowance drawn for K R Dorasami Ayyr for acting as Second asstt for January 1888 Rs 18 — Pay & Acting allowance drawn A M Sundaresier Acting 3rd asstt for do Rs 60 —	78 —
22	156	Transit pay of Samuel Pillai Distt Post Village Post-man for the 9th & 10th December 1887	

		125	nil
28	(V)		nil
28	(V)		nil
28	(V)		nil
Want of the No & date of the Sanction of the Inspector General of Police raising the rent of this Station from Rs 3 to 6 p.m.	(V)		nil
Want of countersignature of the Inspector Genl of Jails	(V)		nil
(g) & (h)	(V)		nil
Want of particulars of the deputation of 2 constt Mr J. [illegible] from 1st January 1888	(V)		nil
Want of the circumstances under which the transit pay of this village postman for joining the imperial village Postman's appointment at [illegible] was debited to 15 Post office instead of 6 account current [illegible] civil & Post office [illegible]	(X)	Letter sent to [illegible] 8/5/88	Extract sent 20/4/88 Will be furnished.

23		213	Land Revenue contingencies Service Telegrams - charges incurred to the end of February 1888 Rs 654-8-0 Budget allotment for 1887-88 Rs 600-0 Rs 54-8-		
24		93	Pay bill of the Estt of the Head Assistant Collector for January 1888. Allowance drawn for ag 2d Clerk P Samarier for the 15 & 16 January 1888 Do for ag 5 Clerk Vithe Sulliam for Do Do for ag Dufterbund Nagalingam for Do		
26		238	Ag allowance drawn for T Panchapakesa Ayyar ag Dy Tahsildar of Vriddhachalam from 7 to 31st January 1888		
26			Ag allowance drawn for Do from 1st to 6 January 1888		
27		223	Union assessment paid on Vedasandur Dy Tahsildar's office for 1887-88		
28		165	Commission drawn for clerks of the Registrar & Sub-Registrars for January 1888		

Want of Budget provision	Please obtain		Application for an additional grant of Rs 100 has been s[illegible] on 5/3/88.
			Will be recovered
Disallowed & promised to be recovered	(3)		Recovered in March 88
Disallowed as Penchapakesa[illegible] stood in the privilege leave arrangement of Mr R. C. Narayanasami Naidu Tahsildar of Vizagapatam from 7 January 1888 & was not on that date transferred from another station	(3)		Will be recovered [illegible] 28-3-8[illegible] [illegible] 27.10 [illegible] 16/4/88
Held under objection for want of the particulars of deputation of the permanent Tahsildar S Kristna Rao from 7 December 1887	(V)		nil
Want of Executive Engineer's certificate promised & of the [illegible] & date of the Proceedings of the Board of Rev. Sanctioning the charge	x		Will be furnished. Certificate [illegible] to Ex Eng [illegible] 6.6.88 [illegible]
Disallowed Govt having [illegible] the Govt Order No 230 dated the [illegible] January 1888 Sanctioned fixed pay to the Clerks of the Registration [illegible] with effect from 1st January 1888.	(3)	1	Will be recovered Recovered.

29		91	Salary bill of Mr Mounsey as Sub-collector for January 1888			
30		92	Salary bill of Mr Swiff as Hd Asst collector for January 1888			
31		184	Amount of pension drawn by Sarjore Bujanga Rao No 13843 from September 1887 to January 1888 Rs 67-4-8			
32		115	Travelling allowance of Mr A Munro Inspector of Schools 5 Division Double Railway fare drawn for journey on 16 December 1887 from Madura to Tirumangalam & back - Rs 2-12-0 Daily allowance admissible } Rs 4 - Difference 1-4-0	/		
33			Mileage drawn from Madura to Sivaganga & back on 19, 20 December 1887 for 54 miles Rs 27 — Do admissible for 55 miles the correct distance between the places being 27 5/8 — 0 miles — Rs 27-8-0			

		178	noted
The distance is 9 miles each way Annas 8 may be further drawn	Please note		
28	Please obtain		A further grant of Rs 400 has already been applied for.
Want of countersignature of the Dept of Govt Press, Fort St George to the Receipt herewith returned	(V)		nil
			Will be recovered. Recovered from Bill for pay of Med Offrs for March/88 & paid on the 16.4.88
Should be recovered for reasons given in A Bill / Bill dated 27 February 1888	Please recover	Recovered in Apl pay bill for Feb/88	
Do	Do	}	Will be recovered. Recovd. from pay Bills for March/88
Do	Do		Will be recovered.
The allowance due to Mr J Samuel from July to October 1887 should have been drawn on a Supplemental Bill	(V)		nil

42		212	Travelling allowance bill of the Hazur tn establishments Sub Voucher No 7 Mileage drawn for A Velusami Servai ag Hd Clerk Gl Dy Collector's office for 5 February 1888 Rs 2-8-0 Do for Mahalingam Ayyer 2nd Clerk of the above office for Do Rs 2-8- Total Rs 5- admitted daily batta 8 Annas & 4 Annas respectively for the day Rs -12-0			
42		265	Emigrants Remittance Receipt No 6 drawn by the colony of Natal on 16 September 1887 Rs 66-10-8			

Audit Gl's office
27 March 1888

179

will be recovered.

llowed. The distance
d on the day not having
d 20 miles mileage is
issible Vide Sect. 22 (b)
avelling Allowance Code
Revd. Issue

(Z)

Received Rs 2
from V.T. L. dated
22/5/88
Rs 2 ... ... from
V. ... ...
extract 5/5/88
6-6-88.
Comd. to Acct. ... of
25/5/88

Herewith sent.

9 (M.)

(Signed) W. Donald
Dy Accountant G.C.

[signature]
Dy Collector

Madura
Collector's office
5 April 1888

Annas 12 & pies Seven are paid on account of civil fund & Rs 1-10-3 on account of Income tax as pointed out by the treasury officer may be adjusted on next pay bill	Please adjust	(29) Annas 12 & pies 7 as well as Rs 1-10-3 was adjusted in salary bill for Feby paid in March last
The annuity fund due on this bill is Rs 41-5-8 & not 41-5-7. the difference of pie one should also be adjusted on next bill	Do	Will be adjusted
The treasury officer is informed that the deduction made on this bill after adjustment on account of Income tax Viz Rs 17-8-10 is correct. No recovery should therefore be effected from Mr Luiss	Please note	Noted
Want of explanation why the information regarding his reemployment with his present pay has not been furnished to this office	(X)	The fact of the pensioner's reemployment was not known to this office he having been transferred to the list of this District from Jaipore. Information will now be obtained and furnished. [illegible] 28-4-88
Mr Munro is entitled to a further payment of Rs 1-12-0 as per particulars given	Please note	Noted
		Noted

34	126	Travelling allowance of Mr J. E. Boyd Supt of Police Madura. Mileage drawn from Ammayanayakanur to Sembatty & back on the 10 & 30 January 1888 for 17 miles Rs 8-8-0. Admissible for 18 miles Rs 9-0-0. Difference Rs -8-0	
35	219	Stationery & Printing contingencies (c) charges Rs 67-4-2	
36	183	District Court contingencies. Charges for printing forms of statements at a private press	
7	83	Income tax has received from the undermentioned civil apothecary attached to L. F. Dispensaries. C. Apo. Jesudasan Rs - 1; — Janakirama Naidu — 1; Gilbon — 1; — Rajaram Naidu — 3; — Mohanarunganaiden — 3; — Loganadhu Pillai — 3; — Masilamanyagam Pillai — 3; Devanein Pillai — 3; — 1-6	
38	81	Income tax has received from C. Apo. Sebastian of Periyakulam — 3	
39	82	Do do from civil apo. Samuel Pillai of Palni — 3	
40	77	Grant in aid drawn for the S.P.G. Industrial School Ramnad from July to January 1888 Rs 77-2-8	

TREASURY ACCOUNT DEPARTMENT.

182

Fort St. George,
Accountant-General's Office,
29th March 1888.

SC No 1480/1888

No. 9ACK/10

FROM

THE DEPUTY ACCOUNTANT-GENERAL
TO THE GOVERNMENT OF MADRAS,

To

THE TREASURY OFFICER,
Madura

SIR,

With reference to revised Rule 26, Chapter 47 of the Civil Account Code, I have the honor to forward a review—Parts I and II —of the items taken in the Objection Book of your district for the quarter ended the 31st December 1887 and remaining unadjusted on this date, as also a supplemental review of all outstandings up to the end of the previous quarter, and to request that you will take early action towards the recovery or adjustment of the amounts detailed in Part I of both reviews, as it is desirable that they should be cleared from the Objection Books without further loss of time.

2. I shall feel obliged by your intimating to me at an early date your action in regard to the various items separately.

I have the honor to be,
Sir,
Your obedient Servant,

[signature]

...Accountant-General.

No. 577
19/4/88

180

The Accountant General
Madras.

Sir.

With reference to your letter
No. 1 dated the 2d March 1888
I have the honor to report as
follows:—

Review of Items outstanding in
the Objection Book up to 30th September
1887 — Part I.

1 Stringent Orders have been sent to the Sea
Customs Supdt. to submit the detailed
Bill and Completion Report.

2. Rs 100 — recovered in cash
and credited to Cash Recoveries
in the Treasury Account for March
1888 and the balance will be recovered
in due course.

3. The Board have in their Proceedings
No 2139 Mis L.R. dated 27th March 1888
sanctioned the refund of the
amount as well as of Rs 2 — in

4-5- Besides I refer to this office letter No 237 dated 13th February 1888.
6. Vide reply to Item No 3 above.

Review of Items outstanding in the objection Book up to the 31st December 1887

Part I

1-4 Nil

5. Orders have been sent to the Inspector of Hosaikunds to send a copy of the detailed Bill &c

6-12 Nil

13. Vide Reply to Item No 5 above.

14. Sent on the 27th February 1888.

15 Recovered on V.No 25 for February 18

16. The Deacon has already been requested to refund the amount and a reminder is now sent.

17 Nil

18- Will be sent on receipt

19. The amount is wholly earned on holidays. Vide this office reply to Item No 23 in the Result statement for December 1887.

20. The Collector has again been requested to obtain the sanction of the Board at an early date.

21. Nil

22-23. Orders have been sent to the Dy Tahsildars concerned

24. A reminder is now sent to the Dy Inspector of Schools concerned - The amount will be recovered.

Recovered [illegible] for [illegible] paid in Sept 1882

(O C)

[illegible signature]

Noted [illegible]

183

Supplemental Review

~~OBJECTION~~ of ~~STATEMENT~~.

Items outstanding in the Objection Book

Of the Madura DISTRICT.

up to 30th ~~MONTH OF~~ September 1887.

Supplemental Review of items outstanding in t[he]

~~Objection Statement showing the Result of the Audit and Examination of the~~

~~N.B.—This statement must be returned within a week of its receipt.~~

(1.) Want of Voucher.
(2.) Want of Countersigned Detailed Bill.
(3.) Error in Classification.
(4.) Want of sanction of Government.
(5.) Do. of the Board of Revenue.
(6.) Want of Leave Statement or Certificate.
(7.) Disallowed by Countersigning Officer.
(8.) Want of Disbursing Officer's Certificate.
(a) For I-b Charges.
(b) For I-a and II Charges.
(9.) Want of one anna receipt stamp.
(10.) Batta for halt at one place in excess of ten days is inadmissible.
(11.) Want of details.
(12.) Want of health, age, and vaccination certificate.
(13.) Want of sub-vouchers.
(14.) Want of increment certificate.
(15.) Want of receipt from the party to whom the payment has been made.
(16.) Want of certificate of actual expenses,—Accountant-General's Memo. No. 21, dated 3rd December 1886.
(17.) Travelling allowance is inadmissible for a day on which an Officer does not travel a distance exceeding five miles from head-quarters, or does not return thereto from a distance exceeding five miles.
(18.) Want of particulars in English on Vernacular vouchers returned.
(19.) Want of Last Pay Certificate.
(20.) Want of certificate of date and hour of making over charge at old station.
(21.) Want of certificate of date and hour of taking over charge at new station.
(22.) Want of explanation why travelling Allowance bill was paid without the countersignature of Controlling Officer.
(23.) Want of certificate when and where he heard of the change of appointment.

	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Amounts placed under				
				Advances Recoverable.	Suspense. Receipt.	Suspense. Charge.	Awaiting Clearance.	Service payments for recovery.
	1887						Part I	
1	March	281	Cost of erecting a chavady at Muttupetta Sea port				50 –	
2	August	108	Munshi allowance drawn for Forester Mr. Pierce				240 –	
3		170	Refund of subscription to the District Gazette made to G. Rangaswamy Naidu Dy Inspr of Vaccination Ramnad				1 – 9 –	
4	September	235	Fee paid to Govt. Pleader in Suit No: 118 of 87 on the file of the Sub Court Madura West				10 – –	}
5	"	231	Costs of A S No: 118 of 87 on the file of the Sub Court Madura West				1 – –	}
6	"	254	Refund made to C. A. Subraya Iyer of Dindigul being the amount of charges paid by him for publishing an advertisement no published as per subsequent request.				2 – –	

184

(2) & (31) promised in Treasury Officer's letter No: 251 of the 15th February 1888. Recoverable from the Forester's pay at the rate of Rs 10 per mensem Vide Treasury Officer's letter No: 315 of 24th February 88	(x) (z)	[illegible]
Sanction of the Board of Rev is necessary for the charges Vide Audit Slip No: 834/28 of the 7th March 88.	(x)	[illegible]
Want of the No: & date of the Proceedings of the Board of Rev sanctioning these charges.	(x)	[illegible] vide this office letter No. 137 of 13-2-88
Vide Objection in item No: 3 above	(x)	vide Reply to item No 3

	1887			Par. II
	Aug	117	Repairs of 6 Police huts at	
7			Chinnamanur	30 - -
8			Do of 4 huts at Vallanady	20 - -
9		116	Do of Station house at Alagarmallai	53 - 2 -
10		93	Do of 4 huts at Andipatty	20 - -
11	Septr.	123	Construction of a Runner's hut at Kallar Nage on the District Post line Madura	5 - -
12		146	Repairs to the Sub Court Madura West	445 - 8 -
13		165	District Jail Manufacture charges	100 - -
14		176	Repairs to 4 Police huts at Alagarmallai	102 - 4 -
15		55	Tra: all: of the District Court Estt -	12 - 8 -
16		162	Do of the Registration Estt	2 - 12 -
17		128	Do of the establishment of the Dy Inspr of Schools Madura Range	- 4 -
18		130	Do Do Do	1 - 13 -

185

(2) + (31) Vide ABG/94d of 10 Dec 87 + Reminder No: 3 ACK/2 of the 31st Jany 88 | (V)

(2) + (31) Vide ABG/8d of the 31st Jany 1888. | (V)

(2) + (31) Vide ABG/7d of the 31st Jany 88. | (V)
(2) Vide ABG/6d of the 31st Jany 88. | (V)
(2) + (31) Vide ABG/5d of the 31st Jany 88. | (V)
(2) Vide ABG/4d of the 31st Jany 88 | (V)
(2) Vide ABG/3d of the 31st Jany 88. | (V)

(2) Vide ABG/2d of the 31st Jany 88. | (V)
Do Do. | (V)

W. Donald
Dy Acctt Genl

186

A.Z.A.

~~Treasury Account of~~ Return Book of the Madura District ~~for~~ up to 30th Sept. 1888.

or the cause of any delay in doing so explained by docket.

(24.) Daily allowance and mileage not admissible for the same day, either one or other may be drawn.
(25.) Want of information whether the appointment was sub. *pro tem.*
(26.) The distance according to Route Book from to is miles, not miles as charged.
(27.) Error in calculation.
(28.) Want of Budget provision.
(29.) Want of Treasury Officer's certificate of original credit in the Accounts.
(30.) Want of information as to the purpose of journey.
(31.) Want of completion certificate.
(32.) Want of copy of the order sanctioning the estimate.

† (z) Recover from next bill.
(y) Correct office copy of Account.
(x) Furnish.
(w) Attend to these instructions in future.
(v) No action on the part of Treasury Officer necessary.

Nature of error or objection. *	Order of the Accountant-General thereon. †	Explanation or remarks of the Officer in charge of the Treasury.

(8)

Review of items outstanding

~~OBJECTION STATEMENT~~.

in the objection Book of

the Madura DISTRICT.

for the quarter ended

~~MONTH OF~~ the 31st December 1887.

Review of items outstanding in the Objection ~~Objection Statement showing the Result of the Audit and Examination of the~~

~~N.B.—This statement must be returned within ...~~

- (1.) Want of Voucher.
- (2.) Want of Countersigned Detailed Bill.
- (3.) Error in Classification.
- (4.) Want of sanction of Government.
- (5.) Do. of the Board of Revenue.
- (6.) Want of Leave Statement or Certificate.
- (7.) Disallowed by Countersigning Officer.
- (8.) Want of Disbursing Officer's Certificate.
  - (a) For I-b Charges.
  - (b) For I-a and II Charges.
- (9.) Want of one anna receipt stamp.
- (10.) Batta for halt at one place in excess of ten days is inadmissible.
- (11.) Want of details.
- (12.) Want of health, age, and vaccination certificate.
- (13.) Want of sub-vouchers.
- (14.) Want of increment certificate.
- (15.) Want of receipt from the party to whom the payment has been made.
- (16.) Want of certificate of actual expenses,—Accountant-General's Memo. No. 21, dated 3rd December 1886.
- (17.) Travelling allowance is inadmissible for a day on which an Officer does not travel a distance exceeding five miles from head-quarters, or does not return thereto from a distance exceeding five miles.
- (18.) Want of particulars in English on Vernacular vouchers returned.
- (19.) Want of Last Pay Certificate.
- (20.) Want of certificate of date and hour of making over charge at old station.
- (21.) Want of certificate of date and hour of taking over charge at new station.
- (22.) Want of explanation why travelling Allowance bill was paid without the countersignature of Controlling Officer.
- (23.) Want of certificate when and where he heard of the charge of appointment.

	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Amounts placed under: Advances Recoverable.	Suspense: Receipt.	Suspense: Charge.	Awaiting Clearance.	Service payments for recovery.
	1887						Part I	
1	October	175	Sale Vouchers No. 2 Income Tax Refunds				1-2-2	
2		199	Tra: all: drawn by Tiruvkanier Dy Tahsildar Madura Town for attending as a witness in the District Magistrates Office				3-1-	
3		213	Repairing the Shed in front of the Police Station house at Usilampatty				5-1-10	
4			Erecting a wall on the Western side of the Dy Tahsildars office Usilampatty				-11-6	
5			Fencing the compound of the Dy Tahsildars office Kodicanal				181-13-9	
6	November	250	Bal. of Commn for the collection of the Port dues for May 87				6-12-5	
7		251	Commn for the collection of Port dues for June 87				27-15-1	
8		252	Do Do for July 87				45-8-11	
9		253	Do Do for Aug 87				35-8-10	
10		12	Grant drawn for A Rajarannier of the Native High School Madura from 22d Dec to 31st Aug 87 @ Rs 11-4- p.m.				93-10-1	
11		13	Do Do for Septr 87 @ Do				11-4-	
12		111	Do Do for Octo 87 @ Do				11-4-	
13		205	Fencing the compound of the Dy Tahsildars Office Kodaicanal				37-6-	
14			Repairs to the Uttampaliam Dy Tahsildars Office				10-8-	

(13) Called for in Audit Slip no: $\frac{ABH}{d7}$ of 10-3-88	(x)	Since received.
Stated by the Treasury Officer to have been refunded into the Treasury on 22nd February last Voucher no: 321 of the 25th idem.	Please point out credit in the Treasury Account for Feby 88 as required in $\frac{ABH}{d7}$ of the 10th March 88.	Received since letter from TO no: 416 of the 14th March 88.
(2) + (31)	(x)	Since received
(2) + (31)	(x)	Since Received
(2) + (31)	(x)	[illegible] have been issued to [illegible] 6-4-88
Want of information regarding the payees receipts for these sums called for in $\frac{ABH}{d8}$ of the 10th March 88.	(x)	Received since letter from TO no: 423 of 15th March 88.
Disallowed. Vide Audit-slip no: $\frac{ABH}{d6}$ of the 8th March 1888.	Please recover.	Received since letter from TO no: 475 of 24th March 88
(2) + (31)	(x)	[illegible] issued to

15	1887 Nov.	259	Telegraph charges of the Marine Office Pamban	—10—
16	Decr	240	Grant overdrawn on behalf of certain teachers of the Boarding Girls School at Ballagunda from April to September 87	11—4—
17		141	Grant overdrawn on behalf of A Rajaswamier of the Native High School Madura for Nov. 87	11—4—
18		266	Grant drawn for the Result School at Palni	14-1-4
19		255	Customs — Fees paid to clerks for overtime	5-1-11

(7) Vide $\frac{A.B.K.}{19m}$ of the 29th February 1888.

Pending recovery promised by the Manager. The enclosures are herewith returned as per Treasury Officer's endorsement No: 1322 of the 22nd March 88 on letter from the Manager of the 21st March 88.

(Z)

18

(Z)

Disallowed Vide $\frac{A.B.H.}{D.6}$ of the 8th March 88.

(Z) Received since letter from T. O. No: 478 of 24th March 88

Sub Voucher promised to be forwarded on receipt of the same from the Inspr. of Schools 5th Divn. Vide Treasury Officer's endorsement No: 457 of 20th March 88 on letter from the Inspector No: 1661 of the 17th March 88.

(X) on receipt of the same from the Inspector.

Want of the particular portions of this sum that were earned on Office days and on holidays respectively. It is observed that only 3/4 of the fees earned on Office days is admissible to Clerks & the other 1/4 should be recovered.

(X) + (Z)

	1887			
20	Decr	253	Land Nos contiguous — Cost of defence in O.S. No: 94 of 87 on the file of the District Munsiff's Court at Tirumangalam	50--
21		169	Refund of Income Tax — Sub Voucher No: 3	20—
22		263	Fencing the Compound of the Dy Tahsildar's office Kodaconal	4--
23			Repairing the room of the Stamping establishmt. of the Madura Town Dy Tahsildar's office	31-10-
24		47	Tra: all: overdrawn for the establishmt. of the Dy Inspr of Schools North Dindigul Range.	2-1-

Par. II

25	October	112	Repairs to District Jail	260--
26		142	Repairs to 4 Police huts at	34—
27		131	Reconstruction of the Lundupatti Station house at Iyempaliam*	50—
28		57	Cleaning the well & fencing the whole quarantine ground attached to the District Jail	75—
29		109	Tra: all: of the Estn of the Dy Inspr of Schools Madura Range	6-12-
30		43	Repairs to Station house at Kallimandayam	69-12-

pending 20/4/84 | sent [illegible] B.D. | rep. no [illegible] 4/8/88

(5) promised.	(x)	29/6/88
		190
(13) promised	(x)	Sum received
(2) + (31)	(x)	[illegible]
		Sum received
Disallowed vide letter No: 1468/6 of the 5th March 1888.	(z)	Amt. [illegible] be [illegible]
(2) + (31)	(v)	
(2) + (31)	(v)	
(2) + (31)	(v)	
(2) + (31)	(v)	
(2)	(v)	
(2) + (31)	(v)	

	1887			
31	October	43	Repairs to Station house at Palayampudy	50 —
32	November	57	District Jail Manufactures	100 —
33		146	Police Petty Construction &c charges	521 —
34		237	Tra: all: of the Estt of the District Judge Madura	— 15 —
35		102	Tra: all: of the Estt of the Dy Inspr of Schools Madura Range	5 - 12 -
36		161	Do Do Ramnad Range	6 - 9 -
37	Decr	194	Registration Contingencies	97 - 6 -
38		174	Do Do	50 - 6 -
39		13	Repairs to the Sub Registrar's Office at Palni	99 —
40		239	Police Petty Construction &c	66 - 4 -
41		34	Do Do	35 - 4
42		228	Tra: all: of the Estt of the Rev Settl Party No: 3.	1 - 14 -
43		57	Do Do	8 - 10 -
44		193	Do Do	39 - 3 -
45		42	Tra: all: of the Estt of the Inspr of Schools 5th Divn	1 —
46		130	Do Do	68 - 4 - 6
47		234	Tra: all: of the Estt of the Ramnad Dy Inspr of Schools	2 - 6 -

(2) + (31)	(V)
(2)	(V)
(2) + (31)	(V)
(2)	(V)
(2)	(V)
(2)	(V)
(2)	(V)
(2)	(V)
(2) + (31)	(V)
(2) + (31)	(V)
(2) + (31)	(V)
(2)	(V)
(2)	(V)
(2)	(V)
(2)	(V)
(2)	(V)
(2)	(V)

J. Donald

Dy Acctt Genl

192

A.Z.A.

~~Treasury Account of~~ of the Madura District for the quarter ~~188~~ ended the 31st December/8

~~or the cause of any delay in doing so explained by docket.~~

(24.) Daily allowance and mileage not admissible for the same day, either one or other may be drawn.
(25.) Want of information whether the appointment was sub. *pro tem.*
(26.) The distance according to Route Book from to is miles, not miles as charged.
(27.) Error in calculation.
(28.) Want of Budget provision.
(29.) Want of Treasury Officer's certificate of original credit in the Accounts.
(30.) Want of information as to the purpose of journey.
(31.) Want of completion certificate.
(32.) Want of copy of the order sanctioning the estimate.

† (z) Recover from next bill.
(y) Correct office copy of Account.
(x) Furnish.
(w) Attend to these instructions in future.
(v) No action on the part of Treasury Officer necessary.

Nature of error or objection. *	Order of the Accountant-General thereon. †	Explanation or remarks of the Officer in charge of the Treasury.

137

Objection Statement showing the ... the Madura District for March 1888.

VIII Assessed Taxes
Income tax
Deduction by Govt from
Salaries &c 1272-1-10
Rs ~~1272-5-2~~

3 Land Revenue
Charges of District administration Sub collectors Estt
480-3-7
Rs ~~480-1-7~~
Tahsildars Rs 2061-7-4 ~~2061-12-8~~

Account between Civil and Military Madras
IV Items adjustable by military Indian family pensions Rs ~~50-9-0~~

Account between Madras and ~~Bombay~~ military Bombay
IV Items adjustable by military Indian family Pensions Rs ~~50-9-0~~

3 3 Land Revenue
Charges of district administration office rent
Rs ~~78-8-0~~
88-14-0
Rates & Taxes Rs ~~10-6-0~~

4 6. Stamps
Charges and sale of Court fee stamps.
Discount on Court fee Stamps Rs 185-4-2 ~~185-1-0~~

Advance repayable
civil advances objection book advances 475-4-9 ~~475-7-11~~

Result of the Audit and Examination of the Treasury Account of

129

(3)	(3)		
(3)	(3)		to be altered accordingly
(3)	(3)		
altered with reference to the Memo of alterations No 1 dated the 13th April 1888.	(3)		

5 12. Registration.
District charges.
Establishment of District
Registrar — 86 ~~68~~ - 0 - 0

Sub Registrars — 813-12-10 ~~831-12-10~~

6 20 Police
Dt. Executive force
Hospital assistants 17 - 0 - 0
Hospital Servants & Peons 17 - 0 - 0

7 22. Education
Grants-in-Aid
2. Elementary Schools
~~1406-2-4~~
Payments by results 1406-2-4

24 Medical Services
Hospitals & dispensaries
Mofussil hospitals & dispensaries
Provincial —

8 Apothecaries & asst. apothecaries
300-0-0
Hospital assistant 78-12-0
Grants to Hospitals and Dispensaries
To Local fund and municipal dispensaries towards the salary of medical subordinates
378-12-0

9 26 Scientific and other minor departments. Experimental Cultivation
Saidapet Farm ~~50~~ - 0 - 0
Madura Farm 50 - 0 - 0

10 University fee fund Education
Fees to Examiners 491 - 0 - 0
Remuneration to Supdt 177 - 0 - 0 [illegible]

(৩)	(৩)
(৩)	(৪)
(৩)	(৪)
(৩)	(৪)
(৩)	(৪)
(৩)	(৪)

11			Amount paid at Huzur on account of the collector's circuit office Expenses Rs 33-1-6	
12	1888 March	95	Salary bill of Mr Mowsey Sub collector for Feby 1888	
13		106	Salary bill of Mr Swift Head Asst collector for Feby 1888	
14		197	amount of pension drawn by V. Sundarajaiyengar No: 13851 from 18th August 87 to Feby 1888 at Rs 7-9-4 per mensem Rs 49-12-7 Do admitted according to correct calculation from Do to Do at Do Rs 48-12-7 Diffce	1--
15		300	Magisterial Contingencies - Batta to Prosecutors &c	221-13-
16	1888 March	320	Payments by results — Sub Vouchers No 6 Do — 8	6-4-- } 1-4-- }
17		176	Pay drawn for Nazir T. Krishna-saway Iyengar of the Petarungady Munsiff's Court from 1 to 9 Feby 88 at Rs 25 - Rs 16-8-1 Admitted pay as asst Supdt Central Jazarl Tals for the above period at Rs 20 — 13-1-8 Diffce	3-4-5

Pending eventual recovery	Please recover	128	Will be recovered
Pies 5 over deducted on account of Income tax may be redrawn in next bill and pie one less paid on account of annuity should be recovered by further deduction of the annuity due on next bill	Please note.		127/3 noted
Annas 2-1 over deducted in the bill on account of Income tax may be redrawn on next bill. The amount of Income tax paid in January bill was correct.	Please note		
Rupee one being the amount of pension paid in excess should be recovered in cash	Please recover		Will be recovered
Want of detailed statement promised	(X) (x)		Sent on 25/4/88
Want of countersignature of the Inspector of Schools on the sub vouchers herewith returned.	Please return the sub vouchers with the omissions duly supplied		Will be returned
Disallowed and promised to be recovered by the treasury officer	(Z)		Will be recovered Recovered vide Cash Recovery statement for April

18	1888 March	308	Municipal assessment on the Palni Taluq Cutchery building for 1887-88			15-8-	
19			Union assessment on the Dy Tahsildar's office building at Rammad for 1887-88			2-8-	
20			Do on Cattle shed attached to do for do			-4-	
21			Do on Stamping Estt building attached to do for do			-2-	
22		226	Subpendence pay drawn for Panchapakesier as Dy Tahsildar Irilampatty from 1st to 4th Feby 1888 Rs 9-10-5 — (9-10-5) admitted pay for do at 35 Rs as English clerk Tinnevelly Collector's Office for do B 4-13-2 diffe				4-13-3
23		107	My allowance drawn for as 3rd clerk Nagalingam Pillai of the Hd asst Collector's office for Feby 88				1-
24		299	Sealuatorns Contingencies Fees to clerks for doing duty out of office hours — amount carried on working days			35-1-1	

Want of the Circumstances under which the tax on this building for 87–88 is given as Rs 31-8-0 in the Executive Engineer's certificate submitted. If it was a mistake, a certificate should be obtained and forwarded to this office.	x	197	On questioning about the matter, the Tahsildar has reported that by measurement correctly taken this year, the tax has come to Rs 15-8-0
Want of Executive Engineer's certificate promised	x		19 to 21 such increment
Disallowed as Panchapagesier stood in the Privilege leave arrangement of Mr W C Narayanasawmy Naidu Tahsildar of Negapatam from 3rd January 88 to 4th Feby both days inclusive Vide item No (25 in the Objection Statement for Feby 1888.	Z	X	Will be recovered Recovered in the Estab Pay bill for April paid in May 1888.
Disallowed. This subordinate acts in the privilege leave appointment of the Dy Tahsildar Ramnad from 1st Feb 88 & is not therefore entitled to any acting allowance for the first 30 days of his acting appointment	Z		Though Nagalingam (?) acted in the privilege leave arrangement, he is entitled to the minimum pay of the appointment which is 7/2 & the overpayment of annas 8 has been recovered in cash on the pay bill
Want of Information whether this Sum represents the whole amount of the fees earned on working days or only 3/4 ths and if the former why the deduction of one fourth in favour of Govt was not made. Similar Information should be given in the account particulars attached to bill for contingent charges of the Sea Customs department	x		The sum represents only 3/4 of the fees earned & the necessary information will be given in future account particulars

	1888							
25	March	16	Acting allowance drawn for Mr R Vidianatha Sastry of 2nd Asst Govt college Madura from 16th to 22nd February 1888 Rs 4-5-6 Do for Ann Sundara Siva of 3rd asst from 1st to 15th Do Rs 5-2-9					9-8-3
26		127	Travelling allowance drawn for Hospital assistant C. Cumarasawmy Naidu for proceeding from Gudalur to Thekady & back to Gudalur on the 27th & 28th Feby 1888				2-8-0	
27		148	Grant in aid to the Hindu high School Periyakulam for March 87					
28		258	Pay bill of the Establishment of the Registration Department for Feby 1888. Pay drawn for officers in Superior Service for Feby Court Rs 1064-2-0				3-0-0	
29		175	Contingent charges of the School Management examination held at Dindigul in Decr 87 Postage					

Disallowed. These Subordinates employed in the privilege leave arrangement of Mr Logan Insp of Schools are not entitled to any acting allowance for the 1st 30 days of their acting appointments commencing from 24th January 1888.

Z

198

The amount less income tax has been recovered from the pay bill for April paid on the 1st Instt.

26 to 29 Nil

Want of the circumstances under which the charge was debited to the Civil Deptt while the journey from Gudalur to Makady appears to have been performed in the interests of the Public Works Deptt.

(V)

It is observed that the Hospital assistant left Gudalur only on 4th March 88 to join the reserve Medical Deptt under the Dt. Medical & Sanitary officers

Want of information why Rs 22-8-0 only is shewn in the bill as contributed by the Managers towards the pay of R Krishnier instead of Rs 30 as per memo from the Inspectress of Schools No 1028 of 17th Feby 88.

(V)

(6)

(V)

Want of Treasury receipt if the charge was on account of Service Postage labels or if ordinary Postage labels were used it should be explained why Service Postage labels were not made use of

(V)

	1888 March					
30		222	Subbl. pay bill of the Stamping weights &c Estt of the Tirunelveli and Madura Collector &c Pay and leave allowance drawn from Sinnitti Arunachellam Sarg for Septr 87			5-1-1
31		208	Refund heads to Mr K. M. Kama Sawbry Iyer on behalf of Sivasubramania Servai appellant in AS. No 504 of 86 on the file of the Subjudge Madura East			150
32		65	cost of a copy of the Account code purchased by the District munsiff Shevaganga			2-12-
33		316 to 318	Grant to Local Fund Normal School Madura Rs 489-12-9			
34		320	Sub Voucher No 49 Result grant passed by the Inspr of Schools for the Vellaratta A. M. School — Rs 33-4-10 Do actually paid — Rs 27-12-0 Differce 5-8-10 Sub Vr No 50 Result grant passed by the Inspector of School for Do — Do Rs 34-14-0 Do actually paid Rs 29-1-0 Differce 5-13-0			

Fort Saint George
Acctgs office
27th April 1888

To The Collector of Madura

-1897

Disallowed. This Amount was already drawn in Cutlery Vide Voucher No. 92.	(Z)	Will be ~~recovered~~ Recovered
Want of Information whether the refund was made under Section 36 or under 4 20 of the I of 1879	(X)	The refund was made under orders of the Collector passed under Section 36 of the Act.
(4)	(V)	32 & 33 Nil
Want of a copy of the Proceedings of the Director of Public Instruction No. 1586 of 10th March 88 called for	(V)	
Want of Information of the circumstances under which these 2 ~~certifying~~ memoranda were short paid	(X)	Will be furnished These memoranda were paid at the Sub Treasuries & the Officers concerned have been called upon to explain why they were short paid. Letter sent
More attention must be paid to the correct classification of charges		N.B. Will be attended to

(Signed) W. Donald
Dy Acct. General

[signature]
Dy Dy Collector
Madras
2nd May 1888

Further letter sent
6-6/888

No. $\frac{A.J.}{24}$

Objection statement showi...

Account of the Madu...

1888

1 April

I Land Revenue.
Miscellaneous.
Recoveries of overpayments in previous years 33-10-3 (~~33-1-0~~)

VIII Assessed Taxes
Incometax.
Deductions by Govt from Salaries &c Rs 683-3-2 (~~683-12-5~~)

2

XII Interest
Miscellaneous
On other accounts Rs 28-2-0
cash remittances between Treasuries
Forest Remittances Rs 8786-1-7 (~~8814-3-7~~)

3

XX Medical
Contributions.
Contributions from municipalities for supplies from the medical Depôt Rs 2462-14-2 (~~22-2-9~~)

Adjusting head.
Contributions from Local to provincial
contributions from Local Funds (Act V of 84) on account of supplies from the medical Depôt Rs 560-9-3 (~~3011-4-8~~)

4

At foot of page 1 of the day account.
Local Funds Act V of 84
I Land Rev 2205-9-6 (~~1091-13-9~~)
VI Provl. Rates 32574-15-11 (~~41956-13-4~~)

5

1 Refund &c
Assessed ~~taxes~~
Incometax 5-0-11 Rs ~~3-15-8~~
26 Scientific & other minor Depts &c
Examinations
Remittances to Examiners Remunerations 278-..-.. Rs ~~279-3-5~~

the result of the Audit and Examination of the Treasury District for April 1888.

200

(3)	(y)	
Altered with reference to memo of alterations No 3 14-5-88	(y)	
(3)	(y)	
Altered with reference to memo of alterations No 3 of 14th May 88.	(y)	
(3)	(y)	

6 1880 April

Assignments
~~Assessments~~ &c Inamdars &c
not exceeding Rs 5000 per
annum Rs ~~1446-12-4~~. 1353-9-0

Pensions in lieu of resumed
Lands —
not exceeding Rs 5000 per
annum Rs ~~103-3-7~~. 195-6-11

7

3 Land Revenue
Charges of district administra-
tions Collectors Establishments
Rs ~~2231-3-8~~ 2259-3-10

Other Taluq Establishments
Rs ~~2887-0-4~~ 2887-15-9

8

3 Land Revenues.
Charges of District admi-
nistration office rent
Rs ~~38-8-0~~ 35-0-0

Rates & Taxes Rs ~~0-0-0~~ 3-8-0

9

12 Registration
District charges.
Sub-Registrars Rs. ~~739-0-6~~ 719-0-6
In - Sub-Registrars Rs ~~0-0-0~~ 20-0-0

10

20 Police
District Executive force
Travelling allowance of Police
Force Rs ~~0-0-0~~ 2-0-0
Acct betn Madras & military
~~Madras~~ - IV Items adjustable
by military.
Mis payments Rs ~~5735-15-5~~ 5933-15-5

11

32 Miscellaneous
Misc & unforeseen charges
Recovered Rs
Rewards for saving life
Rs ~~25-0-0~~ 5-0-0

32 Miscellaneous
Misc & unforeseen charges
~~recovered~~ rebate Rs ~~0-0-0~~ 21-0-0

12

Amount placed at the
personal Debt of the
Tahsildar of Palni —

13

Refund of unclaimed Deposits 1-0-0
Balance of amt advanced towards
the cost of Remitting treasury 104-8-0
to Tuticorin. —

201

(3) (Y) (1–12) Corrected accordingly

(3) (Y)

(3) (Y)

The pay of a Sub-Registrar acting for the Registrar absent from Head quarters on inspection duties is debitable to Sub Registrars. Similarly the pay of Pro Sub-Registrars acting for the Sub-Registrar deputed as above is ~~debitable~~ debitable to Pro Sub-Registrars & not to Sub Registrars. } Y

(3) (Y)

(3) (Y)

14	1888. April		Circuit Expenses of the Collector's office drawn at Huzur ... —	25-0-0	
15			Do Do at Peryakolam ...	45-0-0	
16			Amt formed short in the Remittances from Dindigul	1-0-9	
17			XIX Education Miscellaneous Fees Teachers examination Rs ~~6-0-0~~ 41-0-0 School management ~~30-0-0~~ 0-0-0		
18			Vide Page 1 of the appendix to the Treasury Account Unexpended portion of account for petty construction and repairs edited under "other items". "Sea Custom" Rs. 50-0-0		
19		163	Grant in aid drawn for the S. P. G. High School Ramnad for March /86		182-10-8
20		254	Payments by Results — Sub Vos No: 1 amt pd. to the Manager Kunnakudi School — — —		2-4-5
21			Do. Do Do Tirupathur Carstreet mixed School		9-10-5
22		185	Magisterial contingencies — Bandy hire charged for civil apo: Loganadhan Pillai of the L. F. Dispensary Trichinopoly for proceeding to the village named Velanganni for		

Pending eventual recovery	Please recover	202	(13-14) Will be recovered
			(17) Corrected
(3)	(7)		
Want of the no and date of the Voucher on which this amount was originally drawn	(x)		(18) This amount was originally drawn on Vr. no 281 for March/89
			(19) Will be furnished & attended to
Want of a declaration that all the conditions on which the grants have been sanctioned are being duly fulfilled. . . .	(x) & (w)	Extract sent 9.6.88.	20 & 21 nil - will be attended to - decln sent 27.6.88.
(3) (13)	(x) & see that whenever sub-vouchers or vouchers are kept back for subsequent transmission the words "will follow" are invariably noted against their number in the Voucher or lists of payments as the case may be.		Since received
			Do Do
Disallowed. The distance travelled by the civil apo: not having exceeded 20 miles he is not entitled to actual travelling			(22) Will be recovered and attended to.

22	1888 April		22 (continued) Conducting a Post masters Examination & returning them from to Treechalga a distance of 12 miles Rs 0-12-0 Admitted daily allowance 0-8-0 Difference.	
23		231	Pay bill of the Head amt Collectors Estt for March 88 — Ag allc overdrawn for ag 2d clerk Iyakannu Pellay	5-
24			Do for ag 3rd clerk Nagalingam Pellay for 1st March 88 —	0-1
25			Do for ag 5th clerk Vitha Subbier	4-
25(a)			Do for ag Duftedand Ananta Krishnaier	4-
26		238	Taluq Pay Bill — ag allc over drawn for a peon of the Madura Taluq from 20th March 88.	1-2
(26a)		220	Payments on account of land taken up for P.W.D purposes 15-0-0	
		32	Pay bill of the establishment of the District court —	
27			Ag allc drawn for acting Sheristadar N. Subbier from 19th to 31st March 88 —	12-9
28			Do for acting Translator V.S. Venkataramier for Do —	6-4
29			Do for acting 1st clerk Venkatachalam Pellay for Do —	3-5-
30			Do for acting 2d clerk Rangasamy Raju for Do —	2-1-
31			Do for acting 3rd clerk Natesier for Do —	2-1-
32			Do for ag 5th clerk Narayanasamy Pellay for Do —	1-0-1
33			Do for ag 7th clerk Venkatasamy Nayadu for Do	1-1
34		176	Pay of a temporary Toti attached to the Collector's office for March Rs 3-8-0	
35		192	Union assessment on Tirupathur Dy Tahsildar's office for 1887-88 —	2-8-0
36			Do on Cattle Stand attached to Do for Do —	1-0-0

expenses vide section 22 ch of the civil travelling allow[ance] code.

Please recover & see that the provisions of the C. T. a. C are duly applied in all cases.

Exhibited [illegible] 88 [illegible] [illegible] 8/6/88

203

(23-25) Recovered from the Est.t paybill for april paid in May 88.

Disallowed by the Treasury officer vide memo attached to the Bill. — Do

(25(a)) The ag. appointment having ceased, the Hd Asst Coll.r has again been requested to recover the amount from the [illegible] & the recovery [illegible]

Recovered (26) Recovered from salary Est pay bill for april paid in May 1888

Disallowed by the Tr'y Officer — (Z) — 26(a) will be furnished

Sent on 25/8/88

Voucher returned herewith as it is not drawn in form B the annexed to ch 6 page 2 d (b) rule 10 of the civil account vide the office printed memo d/o [illegible] April 88 —

Furnish proper receipt prepared in form B.

(27-33) Recovered on Est. paybill for may paid in June 1888

Disallowed — These subordinates act in the Privilege leave arrangement of the Dist Munsiff of Dindigul & are not therefore entitled to acting allowances for first 30 days of their acting appointments — (Z)

Want of information whether the appt'y sanctioned in G.O. No 1397 [illegible] of 11th Aug 88 is temporary as the bill is headed "Temporary". — (x)

(34) The Est. is not entertained for a limited period but permanently & it must be treated as permanent.

(1) Want of executive Engineer's certificate promised — (x)

(2) Want of the No. & date of the Board's Pro. sanctioning the charges — (x)

(35 & 36) Executive Engineer's certificate will be furnished [illegible] 8/8/88

[illegible] [illegible]

B [illegible] Cr'd 7-7-88

37	1888 April	78	Pay of Temporary Income tax clerk attached to the collector's office for March 1888	35-0-0
38		233	Pay drawn for Incometax Gumasta attached to the Police Taluq from 1st to 15th aug 87	7-4-0
39		139	Fee paid for mustering a ghosha female yeomiadar Hussain Bibi Sahiba	5-0-0
40		128	Pay drawn for first grade asst apo. T. H. Govinda Sing from 1st to 20th april 88	73-5-4
41		121	Pay drawn for C. Kumarasamy Nayadu 2nd class Hospital asst for March 88	85-0-0
42		27	Pay drawn for 1st grade H asst apothecary T. H. Govinda Sing for March 88	110-0-0
43		do	Pay drawn for civil apothecary T. G. Maduranayagam from 11th to 31st March	33-13-0
(43a)	27 March 88		Pay of Police constabulary over drawn.	3-[illegible]

Want of the no. & date of the Govt order sanctioning the retention of this clerk in service in March 88. It is observed that the period of 6 months for which his appointment was sanctioned expired with the month of Feby last.	(x)	(37) The Collector has been addressed on the subject & the information will be furnished.
Want of the no. & date of the Govt order sanctioning the retention in service of the clerk at Palni up to & inclusive of 15th Aug 87. It is observed that Govt have in their order no. 726 Rev dy the 26th July 87 directed that the services of this clerk be dispensed with from 1st Aug 87.	(x)	(38) On further representation the Govt. have in G.O. no. 7906 / 21-12-87 Communicated with Boards Proceedings ~~misc.~~ No 195 / 12-1-88 L R, sanctioned the disbursement of pay to the Estbt. from 1st to 15 August 1887. The rest of the Estbt. have to be paid on receipt of the supplemental bill from the offices concerned.
Want of information whether name "Mrs Cook" as read in G.O. Rept no 790 dy 3rd Feb 88. is a mistake for Mrs. J. T. Leach for whom the allce sanctioned is drawn in this bill.	(y)	(39) Mrs. Cook having married in the interim one Mr. Leech she has signed the acquittance as Mrs Leech.
Want of the date & ~~number~~ hour at which he made over charge of his duties on the Reserve medical Estt under the Dst Surgeon Madras	(v)	(40-43) nil
Want of the date & no. at which Hosptl. asstt C. Surnarabany Nayadu reported himself to the Dstr Medical & S. officer for duty.	(v)	
Want of the date & hour at which the assto apothecary made over the charge of his appointment in the Hospl. for Women & children at Madras & the date & hour at which he deposited himself to the Dst medical & Sanitary officer for duty	(v)	
Want of the date & hour at which the civil apothecary deposited himself to the district medical & sanitary officer for duty.	(v)	43 (a) Recovered from paybill for ~~leaving~~ May paid in June 88
	(z)	

44	1888. April	132	Pay drawn for A h Sundra Siva Ag 2d Asst Govt Coll Madura for the month of March 88.				30-0-0
45		86	Difference of pay drawn for sub Protem 3d class Inspector Disinga Raw Maydu from 10th Feby to 31st March 88. - - -				58-11-0
46			~~Do drawn for ag 2d class Inspector Govindan Pelly from 12th Feby to 31st March~~ Do drawn for sub pro-tem 4th class Inspector M. C. Vitt[illegible] Pellai for Do - -				101-6-1
47			Do drawn for ag 2d class Inspector Govindan Pellai from 12th Feby to 31st March 88 - - -				105-5-7
48		208	House rent of the Marine office Pamben for March 88				3-0-0
49		187	Rewards for saving life				21-0-0
50		302 of March 88	Govt. Bull & stallion charges as per detail said to have been attached to the bill submitted to the countersigning officer Rs 10-9-9				
51		154	Travelling allowance of Mr A O Fernandez Asst Surgeon Madura. Distance entered in the Bill for the journey on the 9th April 88 from Madura to Tirupparankundram 38 miles [illegible] 28 [illegible] & for. vide route 153 of the Route Book				

Want of circumstances under which only 50 per cent on the minimum pay of the 3d Asst of this College was drawn for this teacher in stead of his permanent pay as teacher attached to the teacher's College Madras Rs 50 and as allowance Rs 10 as 3d Asst of this College as was drawn up to Febry 88.	(V)	205	(44-47) Nil.
Want of particulars of the deputation of the permanent incumbent	(V)		
			(48) - will be furnished - Payment was made by the Sub-Treasury officer thro' oversight
Want of Executive Engineer's certificate as required by rule 25 cl. N. chapter 15 of the civil account code.	(x) state why unsupported claim was paid	certificate called for 9.6.88	certe sent 22.6.88. (49) Sent herewith
(15) promised	(x)		(50) will be furnished
Want of information of the nature of this charge.	(x)		wr to Zilla 22.6.88. Altered Supt of [illegible] 4/7/88
Mileage of as 8 for 2 miles less charged may be drawn in a Supplemental Bill.	please note		(51) noted Drawn on Suppl bill 25-6-88

1888 April		51 (Cont.)		
		Do on the 15th from Mandapam to Rameswaram & thence to Pamben 22 miles admitted 21-2. Vide route 162 of the Route Book.		
		Do on the 16th from Pamben to Rameswaram & Mandapam 27 miles admissible 29-3 Do		
		do on the 17th from Rameswaram to ~~Mandapam~~ Mangadalura 38 miles Admissible 38-4		
		(125 miles) 127-5		
52	169	Travelling allowance of Mr N. A. Wm Hamilton Port officer Pamben mileage from Negapattam to Pamben by sea for 102 miles		25-8-0
53	96	Salary bill of Mr N Bola guru Ag Dt Munsiff Dindigul. T ag allowance drawn from 19th to 31st March 88. at Rs 40 p. m. = 16-12-5. charge allowance admissible for do at Rs 30 p.m. = 12-9-3 difference		4-3-2
54		II Income tax recovered for March 88 on Rs 87 at 4 pies per Rupee & Rs 79 at 5 pies per Rupee. 1-13-0 + 2-0-11 = Rs 3-13-11 Tax due on 162-9-2 at 4 pies per Rupee = 3-6-0 Difference		
55	232	Salary bill of Mr C R. Henry ag Dt Asst. Collector		
56	194	Travelling allowance of Mr R Turner Collector Madura Daily allowance drawn for 23-3-88. 5-0-0 admitted ~~Hired~~ T/ allowance for do 4-13-5		

			(52) Nil - The Post-Officer's explanatory letter since received was forwarded on 8th May/88.
Held under objection pending receipt of information called for by the Treasury officer as to the steamer fare from Vizagapatam to Pamben. Mr Hamilton is entitled for the journey not to mileage but to actual steamer fares for himself & servants & to actual embarking & disembarking charges.	(V)		
			(53) Recovered from Estt pay bill for May paid in June 1888
For the 1st 30 days of Mr R.Ry Dalaguru Nayadu acting in the privilege leave arrangement of Mr R.Ry Tirumalachary he is entitled only to charge allowance of Rs 30 per mensem.	(Z)		(54) noted - & refunded
0-7-11 should be refunded under Income Tax		Please note	(55) will be recovered.
Income tax due on this bill, taking into account the whole salary drawn for (3rd & Deebut 87) is Rs 5-9-2 & not Rs 5-8-9	(Z)		(56) Recovered from Salary Bill for May paid in June 1888.
An officer in receipt of fixed travelling allce is entitled to draw that allowance only (& not daily allowance) for halt made in the course of a journey performed outside his jurisdiction. Therefore for the halt at Salem on the 23rd March Mr Turner can draw only fixed Travelling alle.	(Z)		

No.	Date		Particulars			Amount
57	1888 April	214	Ch allc of Mr Rajaratnam Pillai ag Port Officer Paumben for January & February			23-2-0
58		229	Salary bill of Mr Mounsey ag Sub collector Madura Fixed tentage drawn for March 88 Rs 50-0-0 Amount admitted 35-0-0			15
59		229 (Contd)	Annuity Fd less paid 0-0-1 civil fund subscription over paid 0-12-7 Income tax over paid ...-2-1			
60		168	Travelling allowance of the Assist Supdt of Police Madura 10-3-88 Mileage drawn for 20 miles of road journey 10-0-0 Admitted 1 day's allc 4-0-0			6-
61		70	15 & 16th March 88 Two days allc drawn for journey from Ramnad to Devipattam to Kodikolam & Kodickolam to Ramnad Rs 8-0-0 admitted 1 day's allc Rs 4-0-0			4-
62		93	Union assessment on the Paumben Sea Customs office Building for 87-88			2-8-0
63		116	Unpaid Pay bill of Establishment of the Dt Post for March			2-4-2

Want of order of Govt fixing the charge allce to be granted to Mr R Rajarathnam Pallai the necessary order should be obtained at an early date	(2)		(57) Nil
			(58) will be recovered
Mr Mauvey is entitled to draw fixed tentage only at Rs 35-0-0 per mensem Rs 15-0-0 over drawn as pointed out by the T. officer should be recovered.	(Z)		(59) noted
Rs [illegible] less deducted on account of annuity fund should be recovered by further deductions of the annuity & Rs 12 7. & as 2. 1 over deducted on account of C Fund & Income tax respectively may be re-drawn by his deductions of the civil Fd & Income tax due on a next bill as observed by the Treasury officer.		please note.	(60) Recovered on Vr no 171 for May 1888. Copy of the memo will be obtained & forwarded. Sent 20/6/88
As pointed out by the Try officer only daily allowance is admissible & Rs 6. should be recovered. It is requested that copy of chief office memo No 9 67 d/ 22-2-88 may be forwarded to that office.			(Z) copy called for 9-6-88 already recovd. copy of chief office memo sent 20-6-88.
Information is requested whether if Mr Hastes absence from Head quarters on the 15 & 16 March 88 was for 24 hrs or more	(2)		(61) Nil
			(62) will be furnished Letter to B.O. 7-6-88 [illegible] 9-7-88
Want of date of the proceedings of the Board of Rev. sanctioning the charge.	(X)		(63) will be furnished
Want of information whether the appointment of Branch Post master Vedasundur is attached to the Dist Postal Deptt or to the imperial Postal Deptt if to the latter it should be explained why the amount of the bill was debited to L Post office instead of to accounts current between Madras & Post office	(2)		Answd. 20/6/88.

64	1888 April	255	Repairs to minor Irrigation Work				548-0-0
65		/	22 Education Inspection ~~office rent of contingencies~~ 15-0-0 Deputy Inspectors Estt clerks ~~& fixed allc~~ ~~for contingencies~~ servants 79-8-0 ~~99-8-0~~ Travelling allc of ~~Inspector~~ officers ~~& Establishments~~ 257-10-0 ~~160-14-0~~ Travelling allowances ~~of~~ Inspectors & Establishments 13-1-0 ~~109-13-0~~ Misc I (b) Inspector & Deputys 15-15-3 ~~30-10-8~~ Govt college general Principals & head master 238-0-0 ~~Head master -- 238-0-0~~ Govt schools general secondary schools for boys & girls Head master & ~~assistant~~ ~~teacher~~ masters 62-0-0 ~~245-8-0~~ 183-8-0 Grant in aid Salary & rent grants to schools General for boys To secondary & ~~primary~~ schools for boys 406-15-4 To special schools for boys (Technical) 511-8-0 ~~To secondary~~ & Primary schools for girls 29-10-8 Payments of results (Ordinary) 618-13-2				

Fort St George
account Generals office
25th May 1888

To The Collector ... Madu...

(1)

(x) Explain Omission

208

(64) Vouchers for Rs 578-11 have already been submitted; & Voucher for Rs 3.. has been called for from Palni Taluq & will be sent as soon as received. Vide remark on Voucher No 255 of April 1888.

The delay was owing to non-receipt of bills from Taluqs in time

C. Clifford ... 13/9/88

sent on 13/9/88

Altered with reference to this office printed memo No 17 dy 17 - May 88.

(y)

(65) Corrected accordingly

Thompson
Treyddy Collr.

6.6.88

compared
A.S.V.

(Sd) W Donald
Depy Accountant General

1888				
1. May			Objection stated the Madura	
1. May		19 A Law & Justice Court of Law Refunds – magisterial Rs 350 – " – " Deduct amount of Vo. no. 183. Rs 335 " – " Diffce		15 – " – "
2	161	Salt Cash remittances		1 – " – "
3	94	Pay bill of the Process Service Establishment of the Paramagudy Munsiff's Court for April 88		647 – 3
4		X Registration Miscellaneous ~~14 – 4 – "~~ 183 – 6 – 2 12 Registration District Charges Establishment of Dt Registrar Rs [illegible]	}	
5		XVII Police Miscellaneous Cash recoveries of service Payments in previous years Rs ~~[illegible] – " – "~~ 1 – 2 – " 29 Superannuations allowance &c Superannuations & retired allowances Rs ~~2653 – 12 – 3~~ 2654 – 14 – 3	}	
6		XIX Education Miscellaneous Recoveries on acct of overpayment in previous years Rs ~~7 – 5 – 3~~ 9 – 8 – 3 1 Refunds &c Rev. Refunds – Divided Hd. assessed Taxes 7 – 6 – 10 Income Tax Rs ~~7 – 3 – 10~~	}	
7		Local & Special Funds Local Fund (Act V of 1884) Receipts as per separate acct of Madura Cir. Cler Rs ~~64532 – 9 – 6~~ 64526 – 14 – 3 Civil Deposits Personal Deposits Rs ~~190526 – 14 – 7~~ 190602 – 9 – 10	}	

42A
29D

709

Shewing the result of the Audit & examination of the Try accts of for May 1888.

(1)	(x)	Since received	1. nil Since received
(1) promised	(x)		2) will be sent on receipt from the Salt asst Insp^{r}. The 24-7-88
(1) promised	(x)	Since received	3 nil Since received
(3)	(y)		4-6 altered accordingly
(3)	(y)		
(3)	(y)		
altered with reference to the remark in the Local Fund accounts	(y) & furnish a Supplemental Register of Personal deposit Receipts		7. altered. A Supplemental register of Personal Deposit Receipts is herewith sent.

8 Advances Repayable
Civil advances
Objection Book advances
Receipts Rs 110 – 8 – 8 112 – 8 – 8
Cash Remittances &c
Cash Remittances between Treasuries
Bank of Madras (Tuticorin) 299998 – " – " 300000 – " – "

9 3 Land Revenue
Charges of Dt. administration
Sub Collector Rs 58 – 3 – 11 20 – 15 – 7
Hd asst Collr Rs 1252 – 12 – 7

10 Collector's Establishment 2221 – 1 – 10 2184 – 9 – 10
Temporary estab. 27 – 8 – "
Land Records & Agriculture
~~Establishment for pre paring~~
Rev: & agricultural statistics 140 – " – "

11 20 Police
Dist. Executive force.
Travelling allowance of Police force 571 – 10 – "
Account between madras & military ~~madras~~ ~~& the military~~
Miscellaneous payments 4400 – 8 – 2

12 20 Police
Dist. Executive force
Other Hospital Charges Rs 7 – 9 – 9
Service labels Rs 5 – 2 – 6

13 21 Marine
Pilotage &c
Pilotage charges
Pay of Establishment Rs 20 – " – "
Travelling allowance Rs ~~27~~ 7 – "
Excluded Local Funds
~~22~~ ~~Education~~
Port &c Funds
Dockyard &c Establishments
Establishments Rs 76 – " – "
Travelling allowance Rs " – " – "
~~22 Education~~

210

(3) (4) & of the plastmains memo

(3) (4)

(8–13) altered accordingly

(3) (4)

Altered with reference to notes in pages 87 & 59 of the Try account (4)

(3) (4)

(3) (4)

12 Education

114 Inspection
Travelling allowance of Officer [illegible]
Do. of Establishment [illegible]

115 Government Schools General
Elementary Schools for boys
Hd master } [illegible]
master

116 Account between Madras & P.W.D. Madras
III Items adjustable by P.W.D.
Inspector [illegible] Contingencies
Etc.

Account between Madras & P.W.D., Madras Railway Accounts —
IV Items adjustable by P.W.D.

117 Refund of Civil Court Deposit
Exchange

18 Contingencies [illegible] 5
19 Kodaikanal 17
20 Balance of charges for remittance of [illegible] 12
21 Amount paid for Collector's [illegible] at [illegible] 10
22 Do. Periyakulam 55
23 Do. Ramnad 20
24 Amount found short in a remittance from [illegible] 1
25 Amount of [illegible] notes found in the remittance from Ramnad & returned to Ramnad 20

26 22 [illegible] of [illegible] from [illegible] to Periyakulam
Proper works — 1-4

211

(3)	(4)	14-16. altered accordingly
(3)	(4)	
(3)	(4)	
		17. Recovered in June 88
Pending eventual recovery	Please recover	18-21. adjusted in June 88.
		22. A portion has been adjusted in ~~the current month~~ June 88 & the balance will soon be adjusted. Adjusted 7/8/88
		23. adjusted in June 1888
		24-25. will be recovered 25 Recovered
Disallowed vide final orders of the 15th June 88 on objection slip No: ABK of the 2nd May 88 forwarded through the Treasury officer.	Please recover	26. Will be recovered Recovered in July 1888 in Cash.

27	95	Sub Pro: Tem pay drawn for acting 7th Clerk, A Ramasawmi Aiyer of the Sivagunga Munsiffs Court from 12th to 27th april 88 — Rs 8–"–" admitted as allowance for Do. Do Rs 11–"–" Diffce	
28	96	Sub Pro: Tem pay drawn for acting Ameen A Ramasawmi Aiyer of the Sivagunga Munsiffs Court from 28th to 30th april 88 – Rs 1-6-5 Admitted acting allowance @ 50 % for Do "–11–3 Diffce	
29	97	Sub Pro tem pay drawn for as Examiner Sundara Sastry of the Sivagunga Munsiffs Court from 12th to 30th april 88 Rs 12–10–8 Admitted pay as 7th Clerk of the Court for Do 9-8-" Do as allowance @ 20 % on the pay of the Examiner for Do 2–8–" 12–"–7 Diffce	
30	3	Acting allowance drawn for as Sheristadar M Subbaier of the Dt Court Madura from 1st to 17th April 1838	
31		Do for as Translator for Do	
32		Do for as 1st Clerk Vencatachelam Pillai for Do	
		Do for as 2nd Clerk S Rangasawmi Rayoo for Do	

Disallowed: As this Sub-ordinate acted in the arrangement made consequent on the retirement of the Dy Nazir of this Court, he is entitled to acting allowance @ 50 % on the pay of the appointment pending sanction to the pension. The diffce between full pay and as allowance can be drawn on receipt of the sanction of Govt.

(Z)

Extract sent

27-29. Will be recovered ~~Recd.~~ Deducted in Es. Pay for June.

Do

(Z)

Do

Deducted in Do. & on Suppl. Pay Bill of A Ramasami 7th Clerk Sub for the 7th to 30 June for Rs nil.

Disallowed: As this Subordinate acted in the arrangement made consequent on the retirement of the Dy Nazir of this Court, he is entitled to his own pay as 7th Clerk plus deputation allowance at 20 % on the pay of the Examiner pending sanction to the pension. The diffce between the full pay of the Examiner & the allowance now admitted can be drawn on receipt of the sanction of Government

(Z)

Do

Deducted in Pay Bill ... Estt. for including June/88.

Disallowed: These Subordinates acted in the privilege leave arrangement of the Dt. Munsiff of Dindigul from 19th March 88 and are not therefore entitled to as allowances for the Ist 30 days of their acting appointment

(Z)

~~30-33.~~ ~~Do~~

30-38 Recd. from pay Bill for June paid on 2-7-88.

212

34			Do for a/s 3rd clerk Natarai for Do				
35			Do for a/s 5th clerk Narayanaswami Pillai for Do			1	2-13
36			Do for a/s 7th clerk Venkataswami Naidoo for Do				1-6
							1-6
37		144	Commission for the Collection of the Port Dues				28-5-7
38		143	Do Do				27-6-1
39		145	Do Do				30-11-10
40		142	Do Do				35-14-3
41		205	Magisterial Contingencies – actual expenses paid to Civil Apothecary Loganada Pillai of the Local Fund Dispensary at Tiruchuly for a journey of 20 miles on 21st April 88 for conducting Post mortem Examination Rs 1-14-" admitted Daily allowance for the day Rs "-8-" Diffce.				1-6-
42		" "	Mileage overdrawn for the Sub-Registrar of Aruppukkotta for proceeding to the Court of 2nd class magistrate of Mudukolathur as a witness				5-"
43			Actual expenses paid to 3 third class witnesses				5-4-"
44		192	Travelling allowance of Land Rev. Estt. Sub Voucher no. 21. Mileage drawn for Mr S Nagaswami Aiyar Dy Tahr. Mudukolathur for proceeding to take charge of the Dy Tahr's appointment at Usilampatty a distance of 79 miles at 4 annas per mile - Rs 19-12-" admitted @ 2 annas per mile for do } 9-14-" Diffce.				9-14
45		201	Contingent charges 6. Stamps. Service Postage Stamp				100-"-"

213

			~~34-36 will be recovered~~ 34-36 recov. from pay bill for June paid on 2-7-88
(5) or 8(6)	(x)		37 ~~40~~ will be furnished on receipt from the Sea Custom officer
			38. Pages receipt sent under Wrapper No 287/13-6-88
		40 vide reply to item No 37	39. Sent along with P.R. No 2 of No 18 in the List of P.D. payments for May 88
Disallowed. The Civil Apothecary not having travelled more than 20 miles on the day is not entitled to actual expenses	Please recover		41-42 will be recovered
			[illegible]
			Recovered in August 1888
Disallowed & promised to be recovered	Do.		
Want of the number of miles travelled by each of these witnesses. Such information should invariably be given in similar cases in future	(x) & (w).		43 will be furnished & attended to.
			[illegible]
Disallowed, this officer whose pay is only Rs 70 belongs to the 3rd class and the mileage admissible to officers of the 3rd class is at the rate of 2 annas vide sections 59 & 4(c) of the Civil Travelling Allowance Code	(z)	claim	44 will be recovered. By miscalculation the claim was admitted & ~~[illegible]~~
			[illegible]
Objected to for want of the circumstances under which this amount was charged to '6 stamps' the charge being unusual	(x)		45. Adopting the Board's views expressed in their Procs no 116 dd 6th Feb 88 Land Revenue the charge is debited "6 Stamps"

46		212	Water Tax on the Collector's Office	100-..-..
47		224	Supplemental bill of Permanent Estt. of Talugs Madura District Pay & leave allowance drawn for Muttannavier Gumasta Melakota Sub magistrate's Office from 10th January to 31st March 88	38-11-3
48		223	Pay bill of the Permanent Estt of Talugs Madura Dist. All allowance drawn for Ag Duftedand Dindigul Talug for 10th April 88	..-1-
49		195	Temporary Estt of the Coll's Office Madura Pay of the Toty attached to the Coll's Office Rs 3-8-..	
50		159.	Salary grant to the Hindu High School Periyakulam	
51		248	Rent of Sub Registrar's Office Devikotah for Feby & March 88	10-..-..
52		119	Rent of Sub Registrar's Office Permagudy for January & Feby 88	10-..-..
53		127	Contingencies of the Dt & Session Court Madura Service Postage Stamps for Correspondence & Processes	20-..-..
54		41	Pay bill of Permanent Establish-ment of the Dt Jail Madura	17-8-..
55		155	Travelling allowance of Krishnasawmi Naidoo Drill Instructor to the Madura Police force	2-..-..

214

Want of Executive Engineer's certificate promised.	(x)	Since received	46 nil
Want of information whether the Collector had in view note 1 to Section 78 of the Civil Leave Code when he granted leave on private affairs from 24th March 88 to the Jamesta who returned from Privilege leave only on the forenoon of the 10th idem	(X)		47. The attention of the Sub Collr who granted the leave was specially requested to this special rule when he applied for the usual certificate of eligibility for Private affairs leave—
Disallowed & promised by the Treasury officer to be recovered.	Z		48 Recovered in cash on the 14th June 1888.
The charge should not have been drawn on a separate bill & the bill headed "Temporary" but should have been included in the Huzur pay bill	(W)		49-50 will be attended to.
Salary grant bills for different months should not be sent stitched together under a covering slip & treated as a single voucher Each month's bill should be treated as a separate voucher & numbered separately in the list of payments	(W)		
Want of Executive Engineer's certificate that no Public building was available	(V)		51-52 nil.
Do	(V)		
Want of Treasury receipts for service Postage stamps	(x)		53. will be furnished Sent to Acctt Genl 7.7.88.
Want of the circumstances under which half the minimum pay of the appointment of the Hd clerk was drawn for Ag Hd clerk G. R. Parameswara Aiyer for April 88 instead of his pay in meteorological dept plus deputation allowance on the minimum pay of the Hd Clerk	(V)		54-55 nil
Want of Counter signature of the Inspector General of Police	(V)		

56	170	Union assessment on Police ~~Hus~~ Huts at Pamban for 1887-88		4-"-"
57	141(a)	Fixed Travelling allowance drawn for Sr Vencata Rama Aiyer as Dy Insp^r of Schools East Tinne-velly for March 88		25-"-"
58	141	Do do for 28th & 29th Feby 88 at Rs 25 per mensem		1-10-8
59	151	Pay bill of Permanent Est^t of the Local Fund Dispensaries Madura Dt		
60	175	Travelling allowance of Mr A Monro Inspector of Schools 5th Div^n. 7.3.88 mileage drawn for 18 miles Rs 9-"-" Admitted daily Rs 4-"-" allowance Diff^e		5-"-
61	214	Pay of Mr. E. C Rawson as Sub Collector		"-5-
62				
63	188	Travelling allowance of Mr E. Turner Collector		

215

Want of Executive Engineer's Certificate approving the assessment	(V)		56-59 nil
Want of one of the Certificates prescribed in the Circular memo of the DPI no 5952 d/ 30th August 87	(V)		
Want of one of the Certificates prescribed in the Circular memoranda of the DPI nos 5952 & 9342 d/ 30th August & 21st Decr 87 respectively	(V)		
(a) Want of the date & hour at which Ord. Apothecary Jesudesen gave over charge at Ramnad & took charge at Pamben (b) Do Do Do P G Gibbons Do Do Do at Pamben & Do at Ramnad	(V)		
Disallowed as pointed out by the Treasury Officer Rs 5 — should be recovered	Note on last Pay Certificate if not recovered.		60 Noted on Last pay Certificate
Re 1 less deducted on account of annuity; Rs 5-5 on acct. of income tax as noted by the Try officer in his memo attached to the bill should be recovered from next bill by further reduction of the annuity & income tax due thereon. Annas 12-7	Please recover		61 Recovered from the Salary bill for May paid in June 88
As 12-7 overpaid on account of Civil Fund Subscription on House rent may be redrawn by less deduction of the Subscription due on next bill	Please note		62 Noted: the amount is redrawn in the aforesaid salary bill.
The distance from Ammayanaickanoor to Madura by rail is 25 miles & not 24. As 6 less drawn may be drawn on a Supplemental bill	Do		63. Noted As. 6. Suppl. bill prepared & given to E. H. Wh 29.6.88 paid 9/7/88

64	191	Travelling allowance of M.R.Ry M Sellasnagapam Pillai Genl Charge Dy Collector 2 days daily allowance drawn for the 24th & 25th April 88 for journey from Madura to Mannalapuram & back Rs 6 admitted one days allowance Rs 3 Diffce	3-"-"
65		Account between Civil & Military Madras IV Items adjustable by Military Indian Family Pensions 146-11-7 (108-7-7) Account between Madras & Military Bombay IV Items adjustable by Military Indian Family Pensions "-"-" (38-4-")	
66	49	Pay of M.R.R. N Balaguru Nagadoo Ag Dy Munsiff Dindigul I AS allowance drawn at Rs 40 per mensem from 1st to 24th April 88 = 32-"-" admitted as follows Charge allowance at Rs 30 p/m from 1st to 17th April = 17-"-" AS allowance at Rs 40 p/m from 18th to 24th April = 9-5-4 26-5-4 Difference	5-10-8
67		II Income tax deducted on this bill on Rs 152 at 4 pies per Rupee = 3-2-8 Income tax due on Rs 146-5-4 at 5 pies per Rupee = 3-12-10 Diffce	"-10-2

216

Want of information of the journey involved an absence of 24 hours not less than 24 hours from Head Quarters.	(V)		64 Nil
The sum of Rs 38-4-" paid by Major G K Hodgson Supt of Police should have been credited to the Government of Bombay and a separate statement of the sum furnished to this office. It is therefore requested that the entry in the accompanying statement of subscriptions to the military service funds may be cancelled under attestation & the document retransmitted to this office. A statement for the credit to the Bombay Govt should also be furnished	(X) by return of post if possible		65 Furnished on the 29th Ultimo
T M R Ry Tirumalachariar in whose arrangement M R R Balaguru Nayadoo acted having been granted Privilege leave only charge allowance is admissible for the 1st 30 days Rs 5-10-8 should be recovered	(Z)		66-67 will be recovered. 66-67 Recd from [illegible] Pay Bill for June paid on 2-7-88.
If the Income for April being in excess of 166-10-8 (together with the pay from 26 to 30th April 88) tax is due at 5 pies per Rupee & "-10-2 should be recovered	(Z)		

68	248 / April 18	List of payments to the Postal department as per Sub Vouᵣ No: 40 - amount of this Vouᵣ as per list Rs 250-"-" Do as per Receipt Rs 100-"-"			150-"-"	
69	42	Pay of V Gurusawmi Naicker 1st Class Hospˡ Assistant attached to the Dt jail Madura from 1st to 12th at Rs 55 p/m			22-"-"	
70	265	Compensation for land taken up for PWD purposes			12-"-"	

217

want of receipt for this amount. It is observed that the Covering List of Post office payments is not properly prepared. It is requested that the same may be prepared in the form of a statement & furnished to this office under the Signature of the Ing officer	(7y+(w)	68 The receipt was Sent with this Office letter no 1010/23-6-88 The Instructions will be attended to
		69 Nil
want of information where Gurusawmi Nayadu was from 1st to 12th April 88. If he was in Charge of the Police Hospital Tanjore the circumstances under which he was detained there till that date Should be explained as from another bill One 2nd Class Hospital Assistant V V Ramasawmi Nayadu appears to have assumed charge of that Dispensary on the afternoon of the 31st March 88 & drew an allowance of Rs 10 for April from Proof. The bill is herewith returned & in lieu there of payees' receipts should be furnished in the form prescribed in this office Circular no XXI of 15th October 1886.	(V)	70 will be furnished & attended to. Sent on 25.8.88
		Thompson Madras 2/7/88 Ty Dr Colr

Dated Madras 25 June 88 (Signed) W Donald

Acct Genl's Office Dy Acct General.

No.	Date	Vr. No.	Particulars	Amount	Objection Statement Madura District			A
1	June	[illegible]	Amount placed at the personal debit of the Tahsildars Dindigul for want of voucher	15 - -				
2			Circuit expenses of the Collector's office drawn at Kodacanal	80 - -				
3			Amount found short in a Remittance from Ramnad	2 - -				
4	"	172.	Tra: allowce of the Huzur and Taluqs Estts — Sub Vor No 28 - Daily allowce drawn for Peon Chinnasawmy of the Mudocolathur Dy Tahsildar's office for proceeding from Mudocolathur to Sonai-peryanglotta & back to Mudocolathur on 28th April 88 a distance of 10 miles					1 - -
5			Sub Vor No 31 Batta drawn for Gumastah Kistnier of the Melur Taluq for having proceeded from Melur to Melapatty Tiruvengadapatti on the 27th March 88 a distance of 5 miles & having halted there from 28th to 31st idem					1-4-
6	June 88	156	Refund of Magisterial fines Sub Vor No: 11 Refund made to one Allee Rowthen				40 - -	

218

...the result of the audit and examination of the Treasury Account of the June 1888.			
			(1) Will be recovered adjusted in J.J.
Pending eventual recovery	Please recover		(2) will be recovered
			(3) will be recovered
			(4) Anna one (not one Rupee as entered) will be recovered. Set [illegible] Register 8/8/88
17	(Z) Payment of the [illegible] is [illegible] -cusable		(5) will be recovered. [illegible] 8/8/88
Want of a Copy of the order of the Hd Asst Magistrate Madura in Criminal appeal No 172 of 87 Sanctioning the refund.	(X)		(6) The head assistant Magistrate's order is attached to Refund S V No 10 to V No 141 for April 1888

7		220	Pay bill of the Huzur Estt — Pay and acting allowce drawn for acting Vernacular H. do Acctt N Doraiaaya Pillay from 1st to 6th May 88	8-11-4
8		132	Bill for Commission for the Collection of Port dues.	21-14-7
				18-2-9
9		133	Do Do.	37-9-11
10		134	Do Do.	
11	June 88	206	Rent drawn for Permagudy Sub Registrars Office for March & April 88 ——	10-..-..
12		174	Pay bill of the Land Rev Process Service Estt for May 88 —— Rs 280-15-7.	

Disallowed. This Subordinate having made over charge of his appt: as Hd clerk in the District Forest Conservator's Office on the forenoon of the 7th May 88 his pay from 1st to 6th May should have been drawn in the Forest Depattt. It is not understood how this Subordinate became entitled to Salary at Rs 45 p M. before he assumed charge of the Office of Vernacular Hd accte	(Z) T.O. will explain the matter [illegible] Common rule is not known	218	Begs to state that the Ver Hd accte joined the appointment only on the 1st May 88 (forenoon) being relieved at the same time in the Dt Forest Office as appears from the Office Copy of the Pay bill as well as from that of the leave Statement & Pay bill of the S. C. Estt wherein his successor's deputation in the Forest Offices clearly shown as from 1st May. Had Dorarasa Pillai not joined the new appointment on the 1st idem but on any subsequent date surely the acting incumbents as per previous arrangement would have been shown in the bill and paid accordingly & Dorarasa Pillai would not have been allowed pay and ag allowance for the whole month. It is not understood as to how the 7th was taken to be the date of joining.
(15) or (18) b	(x)		Vide this office letter No 1245. 3-8-88.
(a) Want of Executive Engineers Certificate Called for in $\frac{ABK}{48 M}$ of 26th June 88	(V)		Nil
(b) Want of the Circumstances under which rent for the Nellacotta Sub Registrar's Office for May 88 was drawn while the rent due for April still remains unpaid	(V.)		
It is requested that in future Whenever charges for Extra ameens & Process servers are drawn under Special Sanction they may either be separated in the bill from the usual establishments of one ameen & 2 Peons for each Taluq or drawn on separate bill.			Will be attended to.

13		233	Pay bill of the Estt of the Inam Dy Collector for May 88	222-1-6
14	June 88	169	(1) Tra: all: of the Estt of the Inam Dy Collector — Actual expenses drawn for C Terwoungadu chary Hd Clerk for Road journey of 49 miles performed on the 16th & 26th March 1888.	6-6-0
15			(2) Do Do to P Sama Row for Do Do	6-6-0
16			(3) Do Do to A. Appanna naidu for Do Do.	6-6-0
17			(4) Do to B. Raghavendra Row for Do	6-6-0
18			(5) Do to Meenakshiah for Do Do	6-6-0
19			(6) Do to R. Ramakrishnam Pillay for Do.	6-6-0
20			(7) Do to B Rangarow for Do Do	6-6-0
21		115	Pay bill of the Copyists Estt of the Sivaganga District Munsiff's Court for May 88 — Sub protem pay drawn for ag Examiner T. Seendra Sastry Rs 20-0-0; admitted pay as 1st clerk of this Court Rs 15-0-0; Do acting alla @ 20% on the pay of the acting appt 4-0-0; 19-0-0; Differ	1-0-0

Want of last pay certificate and of information regarding the date and hour at which the Establishment ceased to do duty in the Anantapur District and the date and hour at which it commenced to do duty in the Madura District	(X)		Will be furnished.
Objected to for want of information whether these amounts represent actual travelling expenses only: if so it should have been stated against the items	(V)	T. O. will explain why he paid these when the certificates were incomplete	Nil. The travelling allowance bill was paid direct by the Periyakulam Sub Treasury Officer whose special attention is drawn to the rules of the travelling allowance Code. Begs to bring to notice the fact that annas 4 has been overdrawn in each case as the correct amount of mileage for 49 miles at 2 as is Rs 6-2-0. The excess will be recovered. [illegible]
Disallowed: As this Subordinate acts in the arrangement made in consequence of the retirement of the Dy. Nazir of this Court he is entitled to salary at Rs 19 only & not to sub pro tem pay as pointed out by the Try Officer	(Z)		This has already been recovered on V. No 78 on the list of payments for July 1888.

22	June	114	Pay bill of the Process Estt of the Shivaganga Munsiffs Court for May 88 Sub protem pay drawn for ag Process writer Ramasawmiayr for May 88 Rs 14 – a – admitted acting allowance at 50 per cent on the pay of the appt – 7 – a – a Diffce				7 –
23		159	Travelling allowance of Mr C. E. Henry Ag Hd assistant Collector Mileage drawn for 52 miles travelled on the 2d & 20th April 88 at 8 as a mile 26 – a – a admitted Do for Do at 6 as a mile 19 – 8 – a Diffce				6-8-0
24		236	Pay bill of Mr E. C. Rawson ag Sub Collector Charge allowance due at Rs 303-5-4 (and not Rs 303-8-4 as stated in the bill) from 1st to 24 May 88 = 234-13-5 and not Rs 234-15-9				0-2

Disallowed. As this Subordinate acts in the arrangement made consequent on the retirement of the Dy Nazir of this Court he is entitled to ag allowce at 50 per Cent on the pay of the apptt: pending sanction for the pension as pointed out by the Treasury Officer. The difference between the full pay and the acting allowce can be drawn on receipt of sanction of Govt. It is observed that in the Column headed "Name of Section and of incumbent" in the bill the name of the permanent Dy Nazir should Continue to be shewn pending receipt of sanction of Govt for his pension with a note that he applied for pension	(L)		221 Rs 2-8-0 of this amount already recovered on V No. 81 on the list of payments for July 1888, & the balance will be R 4-8 recovered. Received ... July 1888 ...
Want of Certificate that tents were carried during the journey. If no tents were carried Rs 6-8-0 should be recovered on next bill	Please note T.O. will explain the ground on which he considered the claim valid		The Accountant concerned states that he recollects having seen the required certificate in the remarks column of the front page of the bill. However information is now called for from the ag Hd assistant Collector and the fact will be duly communicated.
The difference of as 2-4 less annuity fund pie 1 & less civil fund pie 1 should be recovered from next bill. The income tax due on the salary drawn in this bill is not Rs 21-10-8 but only Rs 21-10-3 the difference of fees 5 pies may be redrawn on the next bill	(2) Please note.		Mr. Rawson having been relieved of the Sub Collector's charge in this district the recovery will be noted in the Last Pay Certificate Recovery effected & the excess income tax re-drawn in the salary bill for July paid in Augt 88 ... this District

25		161	Travelling allowance of Mr M. Tillay-nayakam Pillai Genl Ch: Dy Collector 18-5-88. Double Railway fare drawn for journey from Madras to Tirumangalam (with camp) - Rs 1-6-0. admissible Rs 1-14-0 / 0-8-0.					
26		158	T. A. of Mr C. A. Mounsey Ag Sub Collector.					19-0-0
27		160	T. A. of M.R.Ry P. Rajagopalachariar Asst Collector.				102-10-0	
28.								3-0-0
29.								1-8-0

Under Accts order 104. Dated 31-1-88 as Mr. R.K. Tillainayakam Pillai carried camp he is entitled to mileage at as 8 per mile in place of double first class Ry fare which comes to only 2 as per mile. ~~as 8 may be drawn on a Suppl bill~~	Please note →	|	222 Noted
For the journey by rail with the Camp from Dindigul to Madura and back a distance of 76 miles mileage at 4 as a mile only is admissible as drawn by Mr Mounsey. The rate of 8 as per mile allowed by the Treasury Officer applies for journeys by road. Rs 19 further paid by the T.O. should be recovered from next bill.	(Z) T.O. will explain fully his action in this matter		Will be recovered. Recovered from the Salary bill for July paid in August 88
I Want of a bill countersigned by the Dy Superintendent Rev Survey Tanjore vide sec 72. C.T.A Code Provl. Issue.	(V)		nil
II Mr. Rajagopalachariar entered upon his duties with the Survey party in Tanjore only on the forenoon of the 30th April 88. He cannot therefore claim travelling allowance for the 29th idem for the halt at Tanjore Rs 3 should be recovered from next bill	(Z)		Recovered from Salary bill for July paid in August 1888.
III Daily allowance claimed for the 10 miles travelled by road (in addition to Rail way journey) on the 15th May 88 is inadmissible Mr Rajagopalachariar being entitled to draw only mileage at 4 as per mile. The difference between Rs 3 the daily allowance drawn at Rs 2-8-0 the mileage due or as 8 should be recovered	(Z).		Adjusted in a travelling allowance bill paid in August 1888.

30 IV Daily allowance drawn for 15 miles travelled on 2-6-88. -3-0-0

admitted mileage - - 3-12-0

0-12-0

31. I Land Rev.

Miscellaneous

Recoveries of overpayments in previous years Rs ~~30-3-7~~ 31-0-6

1 Refunds &c

Assessed Taxes.

Income Tax. Rs ~~58-0-8~~ 58-13-7

32 Adjusting heads.

" Contributions from local & Provl."

Contributions from Local Fund (act V of 84) on account of supplies from the Medical Depot Rs 31-2-9

Advances Repayable.

Civil advances.

Medical supplies from Military Depts Rs ~~0-0-0~~ 31-2-9

33. 3 Land Rev.

Stationery supplied or purchased for the use of Local Fund audit clerks. Rs ~~57-5-9~~ 57-12-

30 Stationery & Printing

" Printing at Private Presses.

Land Rev. — ~~0-0-0~~ 57-4-4

Daily allowance is inadmissible for journeys in transfer Rs a 12-a may be further drawn.	Please note T.O. will give the rule under which he admitted this claim	223	Adjusted in a travelling allowance bill paid in August 1888.
(3)	(7)		
			Altered accordingly.
Altered with reference to the office circular No IX of the 19 June 88.	(7).		
(3)	(7)		

34 19 Law and justice
district jails
Hospital assistants
14-3-1
24 Medical
Reserve Medical Subordinates
Hospital assistants
15-12-11
Rs 35 - -

35 Local and Special Funds
Local Fund (Act V of 84).
Charges as per separate
account. 15493-14-6
Rs 15459-9-5.
Village Service Fund
3 Land Rev.
allow.ce to District & Village
officers Village servants &c
264-14-11
Rs 279-4 - -
Advances Repayable
Civil advances
objection Book
299
advances 232 - -

36

N.B. The practice of prepa...
closed and signed by the officer...
or local funds accounts or on t...
to in future. Such alteration...
alteration memoranda.

37 217 List of P.W.D cheques of the
Madura Dt paid —
Sub Vor No: 19.
Cheque No 37 of the 30th May
88 for Rs 55

224

Altered accordingly.

altered as per the office audit slip no $\frac{AB4}{d22}$ of the 12 July 88. (y)

Altered with reference to the remark in the Local Fund acct. Vr. No: 250 - Certificate of the Village service Fund disbursements for June 88 is returned herewith in order that a revised certificate for the altered amount may be submitted at an early date

(y) & (x)
Please point out also the particular item in the account particulars of Section Book advances which includes the sum of Rs 10 now deducted from the acct debited to that head,

Do. The revised certificate called has been sent on the 2d instt. The sum of Rs 10 is the identical amount shewn in page 5 of the appendix held under objection for want of particulars.

transfers in the account, after it has once been by notes in the remark column of the Treasury chers is objectionable and should not be resorted should be proposed only by means of the usual

Nil Noted

The cheque is returned herewith for want of the amount there of in words

Please return the cheque with the omission duly supplied under the drawing officers initials and explain why an incomplete cheque was paid by the Treasury Officer

The cheque will be returned on its receipt from the Sub Dy Officer to whom it was sent for supplying the omission. The cheque was paid direct in the Palani Sub Treasury & the Sub Treasury Officer has been warned.

38		Remittances by bills Foreign Remittance Transfer receipts paid Rs ~~124-11-~~ 107-11- Account between Madras & Military Madras. II Remittances from Civil to Military Transfer Receipts Rs ~~500~~ 517	
39		6 Stamps Charges on sale of Court Fees Stamps Discount on Court Fees Stamps Rs 103-10-2 Do by the Stamp Statement 103-10- Differ.	--2
40.			With reference to the ... of the Postal Dept regarding ... the figure shown in the ... under Discount on Posta... a memo of alterations ... was not effected in the ... for insertion of the amo... at appendix page 2 ...
41	216	Payment for land taken up for PWD purposes — Irrigation —.	476-4-10
42			The value of stamps receiv... in the margin of the Stamps...
43		Acct bet: India & Madras III Items adjustable by India Topographical Survey Rs 647-15-11	Fort St George Acctt Genl's Office 27th July 1888

225

Altered with refce to the remark in pages 55 & 59 of the Try account	(7)		Altered accordingly.
Disallowed and should be recovered	Please recover		The Correct amount of discount is Rs 103-10-2 as per Treasury acctt and also as per office Copy of the Discount statement sent to the Suptt of Stamps. No recovery is therefore needed.

remark in the register of receipts on account the difference of Annas three (annas 3) between register and that given in the Treasury account Stamps the Treasury Officer is requested to furnish posing the necessary adjustment the alteration account for want of sufficient particulars in the account particulars of stamps sold see the Treasury account.

Alteration memorandum will be sent.

Attention Summons Sub 1-Oct 88

- - -

(1)	(x)		will be furnished will be attended to

from each officer should be distinctly noted Plus and minus memo against a value of stamps received in this month"

Want of details Vide note at foot of page 18 of the Try acct.	(x)		This amount was originally drawn from the Treasury on account of contingencies of the Topographical Survey Deptt in the shape of a Remittance. It has for Receipt in favour of a Surveyor and afterwards returned for cancelment requiring the amount to be credited to the Deptt.
	(Sigd)	W. Donald Dy acctt Genl	

N.B. The error in passing the travelling allowance bills has been asked to be more careful in future to include the journey on transfers.

is owing to oversight on the part of the accountant concerned who one case (item No 30) the purpose of journey is so entered as to

signed J Rampr Brow

226

4/8/88 Sy D Collector

TREASURY ACCOUNT DEPARTMENT.

Fort St. George,
Accountant-General's Office,
2 August 1888.

No. 22

FROM

THE DEPUTY ACCOUNTANT-GENERAL
TO THE GOVERNMENT OF MADRAS,

To

THE TREASURY OFFICER,
Madura

SIR,

With reference to revised Rule ~~20~~ 29, Chapter 47 of the Civil Account Code, I have the honor to forward a review—Parts I and II—of the items taken in the Objection Book of your district for the quarter ended 31st March 1888 and remaining unadjusted on this date, as also a supplemental review of all outstandings up to the end of the previous quarter, and to request that you will take early action towards the recovery or adjustment of the amounts detailed in Part I of both reviews, as it is desirable that they should be cleared from the Objection Books without further loss of time.

2. I shall feel obliged by your intimating to me at an early date your action in regard to the various items separately.

I have the honor to be,
Sir,
Your obedient Servant,

W. Donald

Deputy Accountant-General.

No 1325
To 16/8/88

228

The Accountant General
Madras

Sir,

With reference to your letter No I A & K / 22 of the 2nd Instant, I have the honor to report as follows:—

Remin of Items outstanding in the Objection Book for the quarter ended 31st December 1887.

1. The District Forest officer ~~had~~ has already been requested to recover the amount, and a reminder is now sent to him for the speedy recovery of the same.

2. Recovered in February 1888 and is included in Rs 20047-3-10 credited to L. Revenue and cesses in the Treasury Account

for that month.

3. Recovered and credited to Education Mis; in the Treasury Account for July 1888. See page 4 of the appendix to the Treasury Account.

4 & 5 Information as to the nature of the cart used by the clerks has been called for.

6. Recovered and credited to Education Mis. in the Treasury Account for July 1888 "See page 4 of the appendix."

7. The amount sanctioned in Board's Proceedings No 4697 Mis dated 4th August 1888 includes this sum of Rs 50

For the quarter ended 31st March 1888

1. Information as to the nature of the conveyance used, is called for.

2. Furnished for ~~Dy~~ Tahsildar office

228A.

Office ~~at [illegible] and~~ Melur. Reminder sent in the other case.

3. Order sent to the Stock Inspector to adjust the amount.

4. Furnished for repairs of Gl. Dy Collector's office. Reminder is sent to Usilamp Dy Tahr.

5 Recovered and credited to Law and Justice Mis: in the Treasury Account for July 1888. Page 4 of the Appendix.

6. Each of the 3. 3rd Class Witnesses for whom Rs 6-12- was paid has travelled 72 miles, each of the 3. 2nd Class Witnesses 98 miles, and of the remaining 2. 3rd Class witnesses one has travelled 140 miles and the other 70. The excess will be recovered

7. Herewith sent.

8. Recovered and credited to Medical Inis: in the Treasury Account for July vide Cash Recovery statement.

[signature]

[initials]

Copied M.R.
Compd. [illegible]

22

Supplemental Review of Items outstanding in the Objection Book.

~~OBJECTION STATEMENT.~~

Of the Madura DISTRICT.

for the Quarter Ended the

~~MONTH OF~~ 31st December 1887.

Supplementary Review of Items outstanding in the [illegible]

~~Objection Statement showing the Result of the Audit and Examination~~ of the

N.B.—This statement must be returned within a week of its [illegible]

- (1) Want of Voucher.
- (2) Want of Countersigned Detailed Bill.
- (3) Error in Classification.
- (4) Want of sanction of Government.
- (5) Do. of the Board of Revenue.
- (6) Want of Leave Statement or Certificate.
- (7) Disallowed by Countersigning Officer.
- (8) Want of Disbursing Officer's Certificate.
  - (a) For I-b Charges.
  - (b) For I-a and II Charges.
- (9) Want of one anna receipt stamp.
- (10) Batta for halt at one place in excess of ten days is inadmissible.
- (11) Want of details.
- (12) Want of health, age, and vaccination certificate.
- (13) Want of sub-vouchers.
- (14) Want of increment certificate.
- (15) Want of receipt from the party to whom the payment has been made.
- (16) Want of certificate of actual expenses,—Accountant-General's Memo. No. 21, dated 3rd December 1886.
- (17) Travelling allowance is inadmissible for a day on which an Officer does not travel a distance exceeding five miles from head-quarters, or does not return thereto from a distance exceeding five miles.
- (18) Want of particulars in English on Vernacular vouchers returned.
- (19) Want of Last Pay Certificate.
- (20) Want of certificate of date and hour of making over charge at old station.
- (21) Want of certificate of date and hour of taking over charge at new station.
- (22) Want of explanation why travelling Allowance bill was paid without the countersignature of Controlling Officer.
- (23) Want of certificate when and where he heard of the change of appointment.

	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Advances Recoverable.	Suspense. Receipt.	Suspense. Charge.	Awaiting Clearance.	Service payments for recovery.
	1887.					Part I		
1	August	108	Munshi allowance drawn for Forester Mr Pierce—Balance				140-0-0	
2	Septr.	235	Fee paid to Govt. Pleader in Suit No 118 of 87 on the file of the Sub Court Madura West.				7-2-6	
3	October	109	Mileage drawn for Atchuta Rao Clerk of the Dy. Inspector of Schools Madura Range for 27 miles travelled on 24 Septr. 87. Rs 3-6-0 Do admitted. Rs 2-9-0 Difference.				0-14-0	
4			Actual Expenses drawn for Do. for 25, 29 & 30 Septr. 87. Re 1-12-0 Admitted daily allce. 0-12-0 Difference.				1-0-0	
5	November	102.	Actual Expenses drawn for Atchuta Rao Clerk of the Dy. Inspector of Schools Madura Range for journeys made on the 1st & 2nd October 87 Rupees 1-0-0 Admitted daily allce. 0-8-0 Diff.				0-8-0	
6	December 87.	266	Balance of grant drawn for result School at Palni				1-1-4	

Recd. in [illegible]

Promised to be recovered Vide T. R. No. 579 d/ 14-4-88 Stated to have been since refunded Vide T. R. No. 287 d/ the 13th Feby 88 No. 579 d/ 14-4-88	Please recover; Please point out credit in the Treasury account. (Z) or if the amount	Shown 230
(Y) Vide this office Objection Slip No. $\frac{A.P.K}{37 No}$ d/ the 9th May 88.	was already recovered please point out credit in the account	Recd
Want of information whether in the opinion of the Collector the Conveyance used by the clerk falls within the Definition of Public Conveyance as intro-duced by Govt. in their order No. 46 [illegible] d/ 14 Feby 88. Vide bill forwarded herewith for reference & return.	(X) or recover the amount if in the opinion of the Collector the Con-veyance does not fall within the definition of 'Public Conveyance'	[illegible]
Do	Do.	Do
Promised to be recovered Vide T. R. (Transfer) No. 281 d/ the 25th May 88.	Please recover, or if the amount was already recovered, please point out credit in the account.	

7	Decemb.	253	Land Rev. Contingencies Cost of defence in C.S No. 94 of 87 on the file of the Tirumangalam Munsiff's Court.	50-0-0
				Part II.
	1887.			
8	Septr.	123.	Construction of a Munsiff's hut at Natham Stage on the District Post line Madura.	50-0-0
9	Octr 87.	112	Repairs to Dl. Jail.	260-0-0
10		57.	Clearing the well & fencing the whole quarantine ground Pamban Post Office.	75-0-0
11	Decemb 87.	130	Actual Expenses drawn for Clerks of the Inspr. of Schools 5th Dn. for the 13th & 16th Nov. 87 . . . Rs 12-11-6 Admitted daily allce. for the days Rs 3-0-0 Differ.	9-11-6

A.Z.A. of the Madura District for the Quarter Ended the 31st December of ~~Treasury Account of~~ ~~District for~~ 1887.

231

or the cause of any delay in doing so explained by docket.

(24) Daily allowance and mileage not admissible for the same day, either one or other may be drawn.
(25) Want of information whether the appointment was sub. *pro tem.*
(26) The distance according to Route Book from to is miles, not miles as charged.
(27) Error in calculation.
(28) Want of Budget provision.
(29) Want of Treasury Officer's certificate of original credit in the Accounts.
(30) Want of information as to the purpose of journey.
(31) Want of completion certificate.
(32) Want of copy of the order sanctioning the estimate.

† (z) Recover from next bill.
(y) Correct office copy of Account.
(x) Furnish.
(w) Attend to these instructions in future.
(v) No action on the part of Treasury Officer necessary.

Nature of error or objection.*	Order of the Accountant-General thereon. †	Explanation or remarks of the Officer in charge of the Treasury.
(6) promised vide Tr's No. 579 of the 14-4-88.	Please quote the No. & date of the Board's Pro. sanctioning the charge.	
(2) & (31) vide 4440 d.	(V)	
(2) & (31) vide 4440/698 d. 31-7-88	(V).	
(2) & (31) vide 4450/678 d. 31-7-88	(V)	
Pending receipt of reply to 4454/54 d 31st July 88	(V).	

[signature]
Dy. Acct. General.

232

Review of Items outstanding in

~~the~~ the OBJECTION ~~STATEMENT~~ Book

of the Madura DISTRICT.

for the quarter ended the

~~MONTH OF~~ 31st March 1888.

Review of Items outstanding in the Objection

~~Objection Statement showing the Result of the Audit and Examination of~~ ...

N.B.—This statement must be returned within a week of its ...

- (1) Want of Voucher.
- (2) Want of Countersigned Detailed Bill.
- (3) Error in Classification.
- (4) Want of sanction of Government.
- (5) Do. of the Board of Revenue.
- (6) Want of Leave Statement or Certificate.
- (7) Disallowed by Countersigning Officer.
- (8) Want of Disbursing Officer's Certificate.
  - (a) For I-b Charges.
  - (b) For I-a and II Charges.
- (9) Want of one anna receipt stamp.
- (10) Batta for halt at one place in excess of ten days is inadmissible.
- (11) Want of details.
- (12) Want of health, age, and vaccination certificate.
- (13) Want of sub-vouchers.
- (14) Want of increment certificate.
- (15) Want of receipt from the party to whom the payment has been made.
- (16) Want of certificate of actual expenses,—Accountant-General's Memo. No. 21, dated 3rd December 1886.
- (17) Travelling allowance is inadmissible for a day on which the Officer does not travel a distance exceeding five miles from head-quarters, or does not return thereto from a distance exceeding five miles.
- (18) Want of particulars in English on Vernacular vouchers returned.
- (19) Want of Last Pay Certificate.
- (20) Want of certificate of date and hour of making over charge at old station.
- (21) Want of certificate of date and hour of taking over charge at new station.
- (22) Want of explanation why travelling Allowance bill was paid without the countersignature of Controlling Officer.
- (23) Want of certificate when and where he heard of the charge of appointment.

	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Amounts placed under: Advances Recoverable.	Suspense. Receipt.	Suspense. Charge.	Awaiting Clearance.	Service payments for recovery.
					Part I			
1	1888 Jany.	185	Actual Expenses drawn for Sub. Collector's Sheristadar Mr. M. Subramani Iyer for journeys made on the 8th, 9th & 16th & 22nd November & on the 3rd & 13th Decr. 87 Rs 18.5.0 Do for Head clerk Tiagaramier for Do. Rs 9-10-6 Do for clerk Ganapati Iyer for the 8th, 9th, 16th, 22nd & 30th Novr. 87 Rs 8-2-6 Do for clerk Jeevan Rao for 8th, 9th, 16th & 22nd Novr. & 3rd Decr. 87 Rs 8-8-6 Do for clerk B. Venkata-Shama Iyer for Do. Rs 8-8-6 Rs 53.3.0 admitted daily allowance Rs 17-0-0 Differ.				36-3-0	
2	Febry.	224.	Erection of Jamabandy shed at Mulur Rs 10-0-0 Repairs to Shivaganga Dy. Tahsildar's Office 13.14.0 Improving Sub Tahsildar's Sub Treasury room 150-0-0				173-14-0	
3	March		Balance of amount paid to Local Cattle Disease Inspector as an advance for Conveyance of 36 Govt. Cattle from Periyakulam to Hosur.	72.1.2				

233

Want of information whether in the opinion of the Collector the Conveyance used by the Clerks fall within the Definition of Public Conveyances as interpreted by Govt. within order No 416 Judl. D. 14 Feby. 88.	(x) or recover the amount if in the Opinion of the Collector the Conveyances do not fall within the Definition of Public Conveyances
(2) & (31)	(x).
Pending recovery.	Please recover.

4	March	309	Repairs to Dy Tahsildar's office at Ecilampatti Rs 920... ; Metalling & gravelling the front part of the Govt Dy. Collector's office 47...	967...
5		300	Batta over paid to a 2nd class European witness for 1 day.	1...
6			Actual expenses of carriage &c. to 3 third class native witnesses Rs 6.12.. ; Do 3 Second class do 18... ; Do 2 third do — 6...	30-12-..
7		308.	Assessment on Palni Tq Cutchery building for 1887-88.	15-8..
8		127	Travelling allce of Hospl Asst. C. Comarasamy Naydu.	2-8..
	1888.			Part II
9	Jany	214.	Jail Contingencies.	45.3.7
	Feby.	194.	Contingencies of the Registration Dept.	40...
		160	Do Do	33.8..
10		196	Jail Contingencies - Balance.	25.5.3
11		147	Repairs to Dt. Jail	200...
12		248.	Do.	190.3.4

234

(2) & (31)	(x).	
Stated to have been adjusted in the account for July 88 vide T. O's No 1141 d. 17.7.88.	Please point out credit in the account.	
Want of information of the distances travelled by the witnesses stated to have been called for from the officer concerned vide T. O's No. 1141 d 17.7.88	(x)	
Want of receipt certificate from the Executive Engineer promised, vide T. O's No 1141 d 17.7.88.	(x).	
Promised to be recovered vide T. O's No 1141 d 17.7.88	Please recover.	
(28).	(1).	
(2) } vide A/140 !	(1)	Been adjusted
(2) }		Been adjusted
(28).	(4).	
(2) & (31) vide A/508 / 69D 31-7-88	(1).	

	March 184	Contingencies of the Dy. Inspr.	
13		of Schools Ramnad Range.	6 . . — . .
14	250.	Do of Marine office Pamban.	80 . 6 . .
15	278.	Do of the Police Depts.	91 . 11 . .
16	281.	Jail Contingencies balance	336 . 2 . 8
17	312	T. A of the Estt. of the Inspr. of Schools.	44 . 5 . .
18	65	Cost of a copy of the Civil Account Code purchased by the Dl. Munsiff Sivaganga.	2 . 12 . .
19	175	Contingent charges of the School management Examination held at Dindigul in Decr. 87. Postage.	3 . . — . .

A.Z.A. / 4

~~Treasury Account of~~ the Madura District for the Quarter Ended the 31st March 1888.

~~or the cause of any delay in doing so explained by docket.~~

235

(24) Daily allowance and mileage not admissible for the same day, either one or other may be drawn.
(25) Want of information whether the appointment was sub. *pro tem.*
(26) The distance according to Route Book from to is miles, not miles as charged.
(27) Error in calculation.
(28) Want of Budget provision.
(29) Want of Treasury Officer's certificate of original credit in the Accounts.
(30) Want of information as to the purpose of journey.
(31) Want of completion certificate.
(32) Want of copy of the order sanctioning the estimate.

† (z) Recover from next bill.
(y) Correct office copy of Account.
(x) Furnish.
(w) Attend to these instructions in future.
(v) No action on the part of Treasury Officer necessary.

Nature of error or objection. *	Order of the Accountant-General thereon. †	Explanation or remarks of the Officer in charge of the Treasury.
(28)	(y).	
(2) vide A.Z.A. / 678 d 31-7-88	(v)	
(28)	(v)	
(28)	(v)	
(2) vide A.Z.A. / 680 d. 31-7-88	(v).	
(4) Stated to have been applied for vide letter from the Munsiff No. 198 d 19. 7. 88.	(v).	
Want of Dy. receipt for Service postage labels or of information whether ordinary postage labels were used vide A.Z.A. / 332 d 2nd Aug 88 & S.A.C.K. / 17 d 13. 7. 88.	(v).	

[signature]

Dy. Acctt. General.